

**2009 MANPOWER SURVEY REPORT**

**ACCOUNTANCY**

**會計業**

**2009 年度人力調查報告書**

**ACCOUNTANCY TRAINING BOARD**

**VOCATIONAL TRAINING COUNCIL**

**職業訓練局**

**會計業訓練委員會**

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The 2009 Manpower Survey Report  
of the Accountancy Sector

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Executive Summary

**Objective**

1. In the first quarter of 2009, the Accountancy Training Board conducted a survey to collect the latest manpower information on the accountancy sector with the aim to furnishing users with information on the manpower situation and training needs of personnel in the Accountancy Sector.

**Scope of the Survey**

2. The Training Board decided on the sampling frame to cover all accounting firms, some government departments and large subvented organizations, and all commerce and services, and industrial establishments with 10 or more employees. Employers of the sampled establishments were requested to report only the manpower statistics of employees engaged in functions of accounting, auditing, taxation, financial or accountancy training in their establishments. Using the stratified random sampling method, a sample of 1 500 establishments was subsequently selected from the central register maintained by the Census and Statistics Department.

3. The survey covered samples of 260 accounting firms, 34 government departments and subvented organizations, 975 commerce and services establishments and 231 industrial establishments within the specified frame. Data collected from these branches have been grossed up statistically to give an overall picture of the manpower situation of the sector except for the branch of government departments and subvented organizations where the figures were actual manpower statistics of the 34 government departments and subvented organizations.

**Survey Findings**

**Existing Manpower Structure**

4. The survey reveals that in January 2009, 95 518 persons were engaged in the accountancy sector, with 18 994 (19.9%) in accounting firms, 5 195 (5.4%) in government departments and subvented organizations, 65 501 (68.6%) in commerce and services establishments, and 5 828 (6.1%) in industrial establishments. In terms of job levels, there were 2 739 (2.9%) Partners/Directors, 12 529 (13.1%) Senior Managers, 4 147 (4.3%) Managers, 22 487 (23.6%) Supervisors/Seniors, 52 760 (55.2%) Clerks/Associates and 856 (0.9%) Trainers/Teachers.

5. Job duties of the 6 job levels are as follows:

(i) Partners/Directors

Owners, partners or directors of the accounting firms/organizations who are responsible for the administration and management of the accounting-related business of the firms/organizations.

(ii) Senior Managers/Managers

Persons responsible for some or all of the following functions:

- (1) supervision and co-ordination of the activities of accounting, auditing and financial personnel;
- (2) establishment and implementation of accounting, auditing and financial policies;
- (3) design, evaluation and implementation of accounting systems;
- (4) preparation and consolidation of financial or costing reports;
- (5) preparation of budgets and forecasts;
- (6) implementation of budgetary control, cash control and credit control;
- (7) internal control and audit; and
- (8) treasury control and administration.

Senior Manager has no less than 5 years' managerial experience.

Manager has less than 5 years' managerial experience.

Principal jobs include chief accountants, financial accountants, group accountants, management accountants, auditors, chief financial officers, treasurers and controllers.

(iii) Supervisors/Seniors

Persons who normally perform some of the functions listed above under the control of a manager and are often in charge of one or more subordinates. They include assistants to the managerial posts, e.g. assistants to cost accountants, audit supervisors/seniors and chief clerks.

(iv) Clerks/Associates

Persons who are normally engaged in compiling, classifying and recording data, verifying records, posting entries, balancing books and preparing reports. They include accounting clerks, data input clerks, junior audit staff/staff accountants, tax juniors and similar positions.

(v) Trainers/Teachers

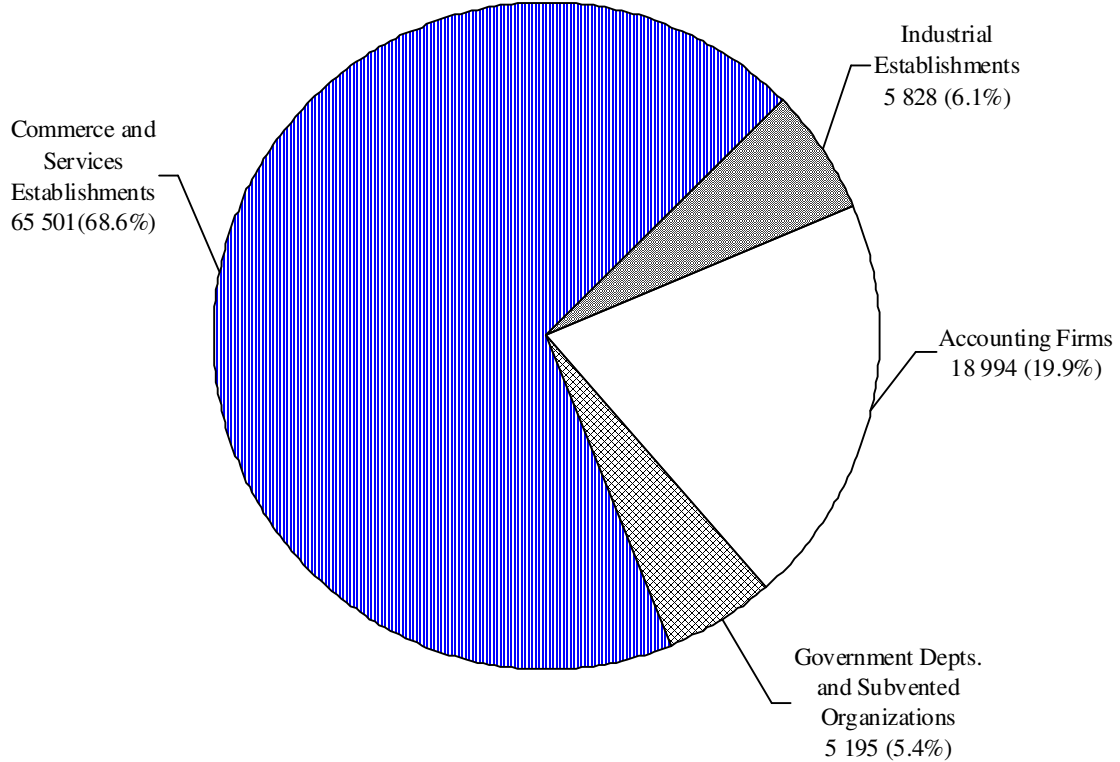
Persons who are engaged in training or teaching people to perform accounting functions.

6. Figures 1 and 2 below show the manpower structure and the distribution of persons engaged by branch and by job level.

Figure 1: Manpower Structure

By Branch

**Total: 95 518**



By Job Level

**Total: 95 518**

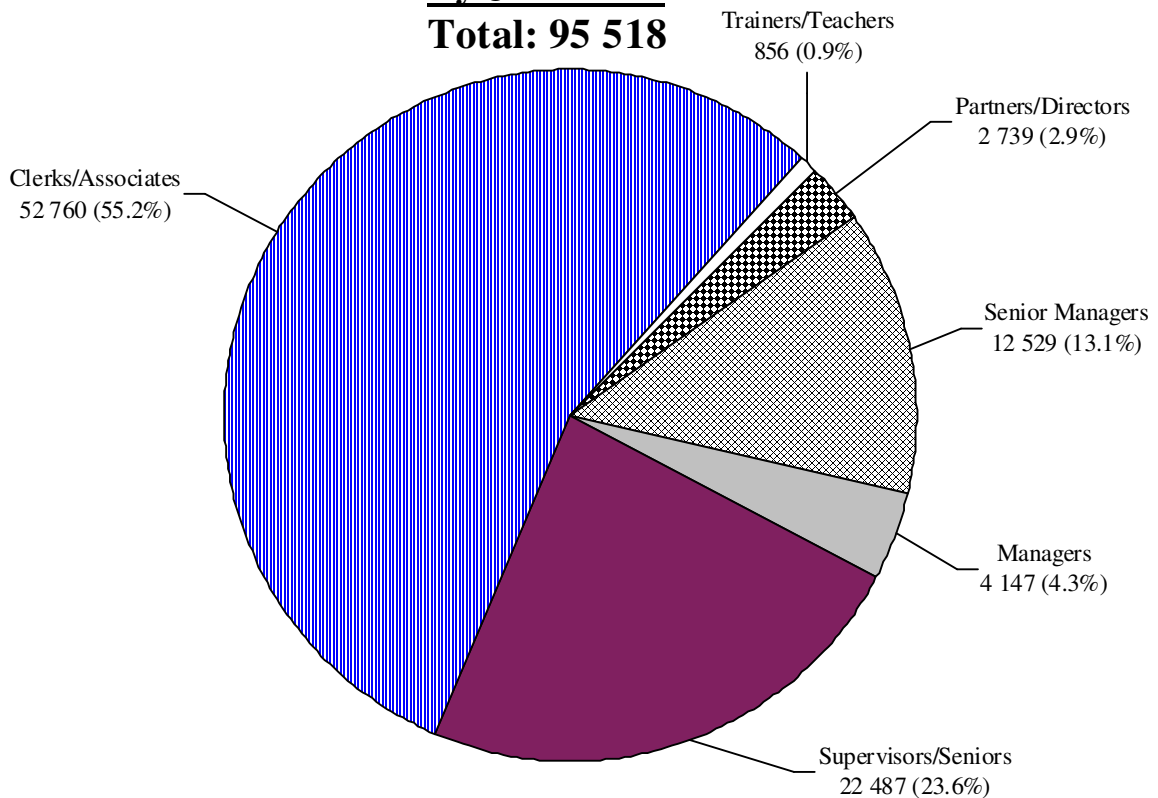
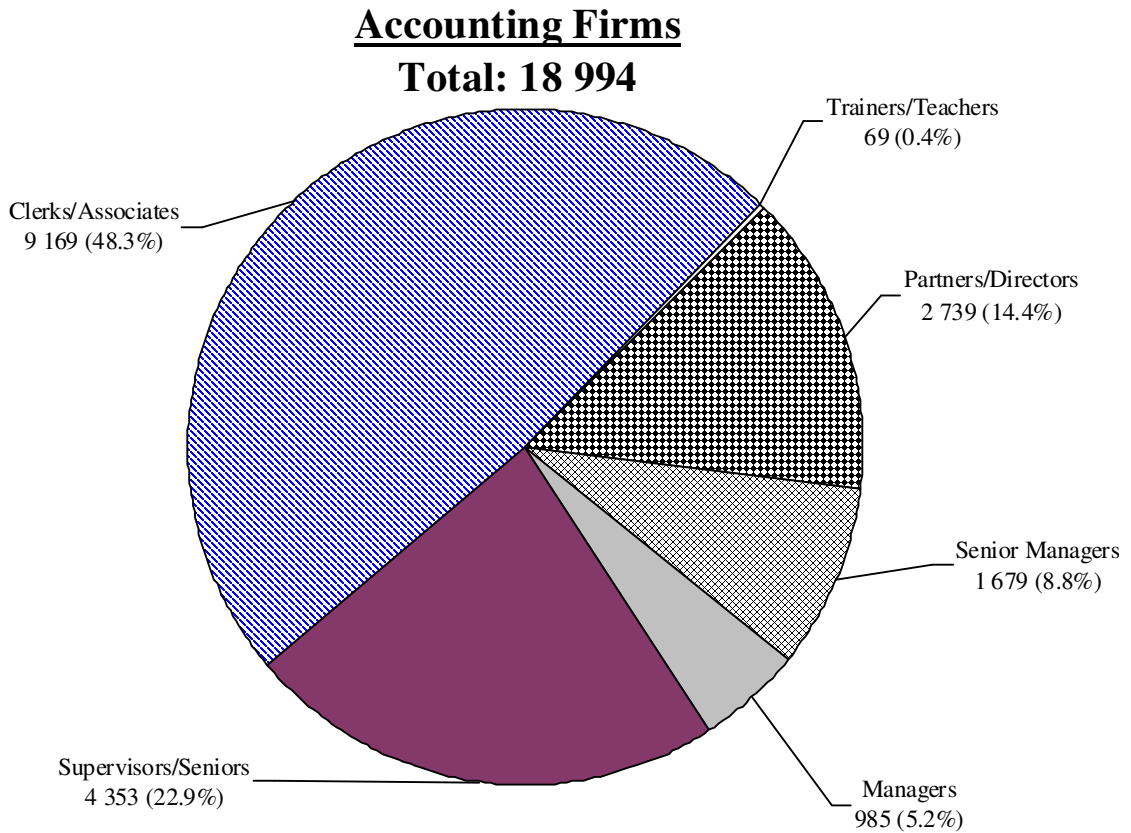
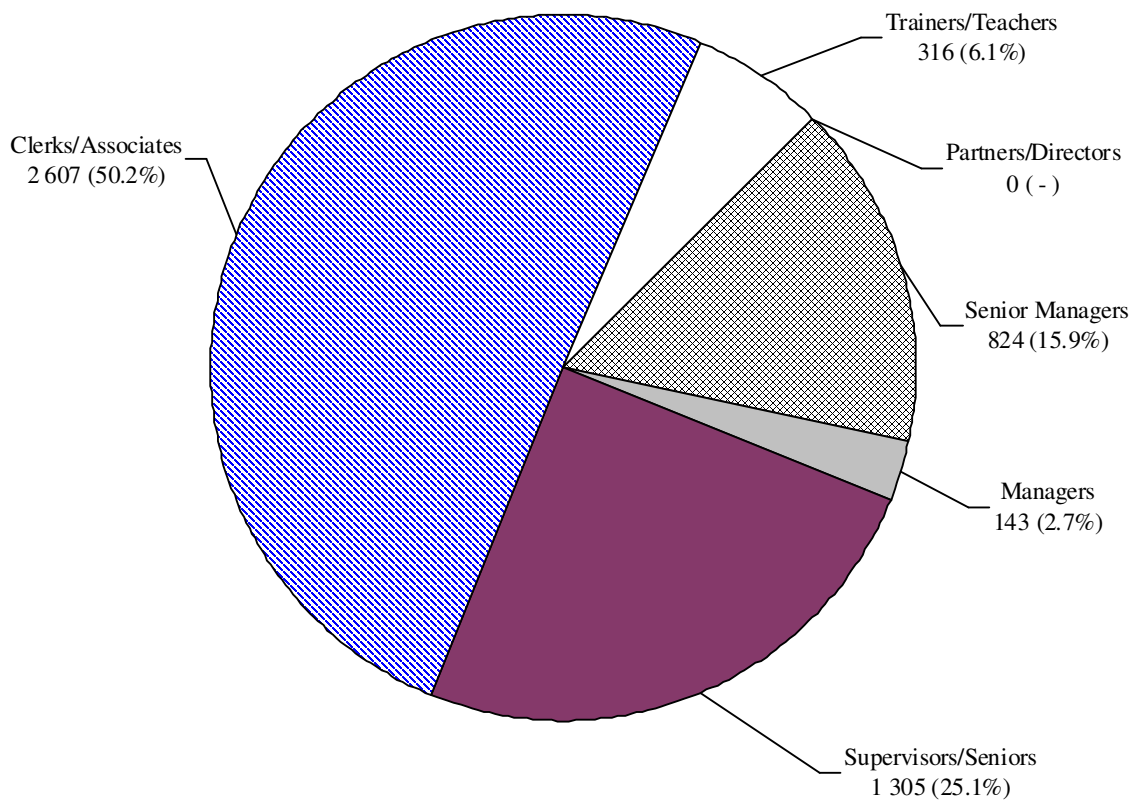


Figure 2 : No. of Persons Engaged  
by Branch by Job Level

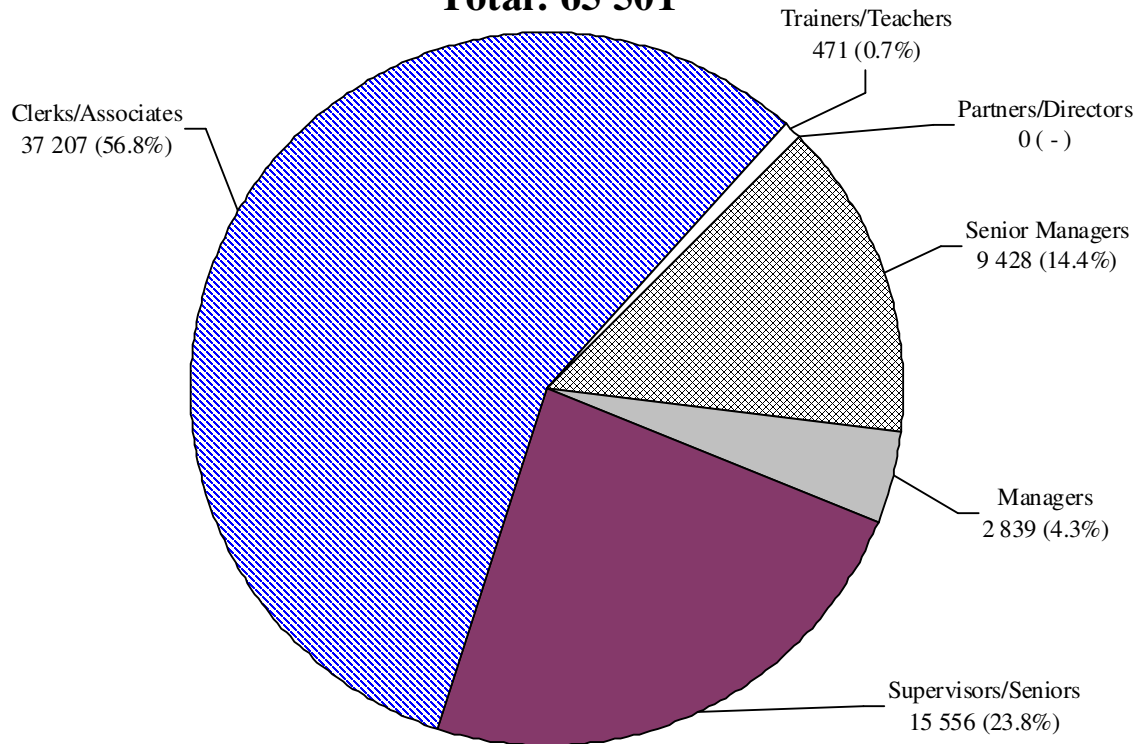


**Government Departments and Subvented Organizations**  
**Total: 5 195**



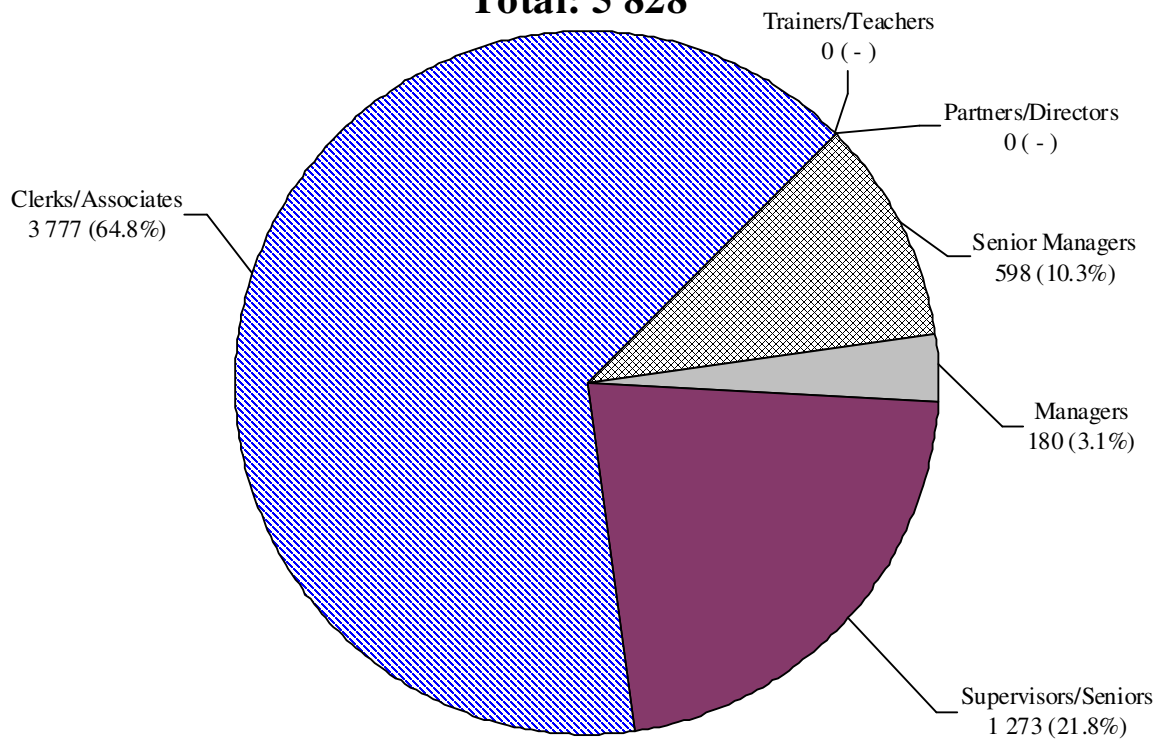
## Commerce and Services Establishments

**Total: 65 501**



## Industrial Establishments

**Total: 5 828**



## Comparison of the Manpower Structure of Accounting Personnel between 2009 and 2007

7. At the time of the survey, 95 518 full-time accounting personnel were engaged in the 4 branches. Persons engaged increased by 5 333 persons, or 5.9% compared with the persons engaged reported in the 2007 Survey. Table 1 shows the distribution of the accounting personnel by branch in two surveys. Table 2 shows the distribution of accounting personnel by job level in two surveys.

Table 1 : Distribution of Accounting Personnel by Branch

<u>Branch</u>	<u>Number of Accounting Personnel (%)</u>	
	<u>2007</u>	<u>2009</u>
Accounting Firms	15 257 (16.9%)	18 994 (19.9%)
Government Departments and Subvented Organizations	5 139 (5.7%)	5 195 (5.4%)
Commerce and Services Establishments	63 477 (70.4%)	65 501 (68.6%)
Industrial Establishments	6 312 (7.0%)	5 828 (6.1%)
<b>All Branches</b>	<b>90 185 (100%)</b>	<b>95 518 (100%)</b>

Table 2 : Distribution of Accounting Personnel by Job Level

<u>Job Level</u>	<u>Number of Accounting Personnel (%)</u>	
	<u>2007</u>	<u>2009</u>
Partner/Director*	- -	2 739 (2.9%)
Senior Manager	14 541 (16.1%)	12 529 (13.1%)
Manager	3 876 (4.3%)	4 147 (4.3%)
<b>Sub-total</b>	<b>18 417 (20.4%)</b>	<b>19 415 (20.3%)</b>
Supervisor/Senior	21 648 (24.0%)	22 487 (23.6%)
Clerk/Associate	49 381 (54.8%)	52 760 (55.2%)
Trainer/Teacher	739 (0.8%)	856 (0.9%)
<b>Total</b>	<b>90 185 (100%)</b>	<b>95 518 (100%)</b>

\* In the 2007 Survey, the number of accounting personnel at "Partner/Director" job level was included in the job level of "Senior Manager".



## Number of Vacancies in the Accountancy Sector

8. In January 2009, there were 581 vacancies in the 4 branches, representing 0.6% of the manpower demand of 96 099. The manpower demand is defined as the existing manpower plus current vacancies. The distribution of vacancies is shown in Table 3 and the comparison of the vacancies in 2007 and 2009 Surveys is shown in Table 4.

Table 3 : Number of Current Vacancies with Percentage of Manpower Demand by Job Level

	<u>Partner/ Director</u>	<u>Senior Manager</u>	<u>Manager</u>	<u>Supervisor/ Senior</u>	<u>Clerk/ Associate</u>	<u>Trainer/ Teacher</u>	<u>Total</u>
Accounting Firms	-	5	3	59	161	-	<b>228</b> <b>(0.2%)</b>
Government Departments and Subvented Organizations	-	3	6	24	13	4	<b>50</b> <b>(0.1%)</b>
Commerce and Services Establishments	-	9	25	109	64	-	<b>207</b> <b>(0.2%)</b>
Industrial Establishments	-	6	-	21	69	-	<b>96</b> <b>(0.1%)</b>
<b>Total</b>	<b>-</b> <b>(-)</b>	<b>23</b> <b>(0.2%)</b>	<b>34</b> <b>(0.8%)</b>	<b>213</b> <b>(0.9%)</b>	<b>307</b> <b>(0.6%)</b>	<b>4</b> <b>(0.5%)</b>	<b>581</b> <b>(0.6%)</b>
Manpower Demand	2 739	12 552	4 181	22 700	53 067	860	96 099

Table 4 : Comparison of Vacancies

<u>Job Level</u>	<u>2007</u>			<u>2009</u>		
	<u>Number of Vacancies</u>	<u>Manpower Demand</u>	<u>Percentage to Manpower Demand</u>	<u>Number of Vacancies</u>	<u>Manpower Demand</u>	<u>Percentage to Manpower Demand</u>
Partner/Director	-	-	-	-	2 739	-
Senior Manager	243	14 784	1.6%	23	12 552	0.2%
Manager	148	4 024	3.7%	34	4 181	0.8%
<b>Sub-total</b>	<b>391</b>	<b>18 808</b>	<b>2.1%</b>	<b>57</b>	<b>19 472</b>	<b>0.3%</b>
Supervisor/Senior	337	21 985	1.5%	213	22 700	0.9%
Clerk/Associate	1 181	50 562	2.3%	307	53 067	0.6%
Trainer/Teacher	14	753	1.9%	4	860	0.5%
<b>Total</b>	<b>1 923</b>	<b>92 108</b>	<b>2.1%</b>	<b>581</b>	<b>96 099</b>	<b>0.6%</b>

## **Manpower Growth**

9. Employers forecast that the accountancy sector would require 134 additional employees or 0.1% of the manpower demand of 2009 by January 2010.

## **Minimum Education Requirement of Accounting Employees**

10. About 32.0% of the accounting positions required the job holders to possess a university degree or above, about 22.1% to possess a sub-degree qualification and 43.8% of the accounting positions required matriculation or secondary 5 graduates.

## **Professional Qualifications Requirement of Accounting Personnel**

11. Employers generally preferred their employees at managerial level and staff members engaging in training/teaching functions to possess professional qualifications. A total of 7.3% of the accounting personnel at various job levels were required to possess professional qualifications.

## **Employees' Minimum Requirement on Year(s) of Experience in the Industry**

12. Employers indicated that about 73.3% of managerial posts should possess a minimum of 3 years to less than 10 years experience in the industry. For the majority of clerical staff, the minimum experience requirement was less than 3 years.

## **Staff Turnover**

13. Employers reported that 12 100 employees left the companies in the 12 months prior to the manpower survey. During the same period, 13 145 employees were recruited to fill the vacancies. The staff turnover rate for the accountancy sector was 12.7%.

## **Internal Promotion**

14. The Survey shows that job levels of Manager/Senior Manager and Clerk/Associate had better internal promotion opportunity. Survey findings show that 80.8% of the total recruits of Partners/Directors were promoted from Managers/Senior Managers and 60.7% of the total recruits of Supervisors/Seniors were promoted from Clerks/Associates.

## **Recruitment Difficulties**

15. Employers reported that the main reasons of recruitment difficulties were "Working conditions/remuneration package could not meet recruits' expectations" and "Lack of candidates with relevant experience and training". The rates of these 2 reasons to total reasons were 42.7% and 35.1% respectively.

## **Number of Hong Kong Accounting Employees Having to Work in Mainland**

16. The Survey reveals that there were 14 145 accounting employees who had to work in Mainland during the survey period. Of these, 221 (1.6%) were on Stationed Basis and 13 924 (98.4%) were on Travelling Basis.

## **Accounting Function Moved Out of Hong Kong**

17. About 96.3% of the 26 599 establishments (25 616) indicated that they had not moved their accounting function outside Hong Kong. Among the 7 establishments which had moved their accounting function outside Hong Kong, only 1 establishment reported that they had transferred 11%-20% of their accounting employees to the subsidiaries outside Hong Kong as a result of the move.

## **Comparison of Training Expenses of the Previous Year and Training Budget for the Next Year**

18. The Survey reveals that 618 (2.3%) establishments had increased their staff training expenses in 2008 compared with those in 2007. With regard to the training budget for 2009, 376 (1.4%) establishments indicated that they would increase their staff training budget for 2009 while 25 084 (94.3%) establishments would keep their staff training expenses unchanged.

## **Number of Part-time Accounting Staff Employed**

19. In addition to 95 518 full-time accounting staff in the accountancy sector, the 4 branches also employed 2 208 part-time staff to perform the accounting and related functions.

## **Recommendations**

20. As the establishments selected for the survey had sufficient representation, the Training Board recommends that the survey results could be used as a reference when employers formulate manpower training and development strategies for their employees with specific recommendations as follows:

- (i) Employers should help plan the career paths of individual employee. Specific guidelines on their training and development as well as the promotion routes should be conveyed to each employee. The provision of a better prospect to accounting employees would be an effective strategy to attract and retain talents.
- (ii) Apart from systematic in-house training programmes provided to their employees, employers should make good use of services provided by external training course providers and utilize government support such as the Continuing Education Fund.

(iii) Apart from traditional accounting, auditing and taxation subjects, a wider spectrum of training programmes should be provided to accounting employees. The provision of training to employees not only upgrades the job knowledge and skills of employees, but also broadens and deepens the exposures of employees to different trades/industries. With regard to training courses/programmes, the following topics are recommended:

I: Topics of Training for Partners/Directors

1. Financial Accounting
2. Auditing
3. Updates of Accounting Standards
4. Principles and Practices of Management
5. Problem Solving and Decision Making

II: Topics of Training for Senior Managers

1. Problem Solving and Decision Making
2. Risk Management
3. Crisis Management
4. Time Management
5. Strategic Management

III: Topics of Training for Managers

1. Risk Management
2. Problem Solving and Decision Making
3. Updates of Accounting Standards
4. Leadership
5. Financial Accounting

IV: Topics of Training for Supervisors/Seniors

1. Financial Accounting
2. Updates of Accounting Standards
3. Cost and Management Accounting
4. Auditing
5. Tax Compliance and Planning

V: Topics of Training for Clerks/Associates

1. Financial Accounting
2. Cost and Management Accounting
3. Cross-exposure to Other Accounting Functions
4. Updates of Accounting Standards
5. Information Systems Application Skills

VI: Topics of Training for Trainers/Teachers

1. Cost and Management Accounting
2. Financial Accounting
3. Updates of Accounting Standards
4. Presentation Skills
5. Coaching and Counseling

- (iv) There is a need to organize accountancy conferences and seminars regularly. Topics of the seminars relating to career development targeted at junior accounting personnel and/or students of tertiary institutions could help promote the career prospects in the accounting sector and provide training opportunities for young accounting personnel. Conferences and seminars aim at promoting knowledge exchanges between Hong Kong and Mainland are also recommended.

## SECTION I

### SURVEY PURPOSE AND SCOPE

#### **The Training Board**

1.1 The Accountancy Training Board (ACTB) of the Vocational Training Council is appointed by the HKSAR Government to be responsible for, among other duties, assessing the manpower situation and training needs in the accountancy sector and recommending to the Vocational Training Council measures to meet the demand for trained personnel in the sector. The Training Board comprises members nominated by professional bodies, accounting firms, trade associations, educational/training institutions and government departments. The memberships of the Training Board and the Working Party on 2009 Manpower Survey are listed in Appendices 1 and 1a. A focus group comprising practitioners from accounting firms, commercial and industrial establishments, an academic and a human resources consultant was set up to give expert advice on various aspects of the manpower situation of the accountancy profession. Its membership list is listed in Appendix 1b. The terms of reference of the Training Board are given in Appendix 2.

#### **Purpose of the Survey**

1.2 The Training Board conducted the 2009 Manpower Survey in the first half of 2009 with the following objectives:

- (i) To assess the manpower and training needs of principal jobs in the accountancy sector;
- (ii) To forecast the growth of the accountancy manpower; and
- (iii) To recommend measures to meet the training needs and manpower demand of the accountancy profession.

1.3 Similar to the arrangement of the 2007 Manpower Survey, the ACTB agreed to synchronize its 2009 Manpower Survey with the Manpower Surveys of the Banking and Finance Industry and Insurance Industry. The fieldwork of these 3 surveys were planned to be carried out from 12<sup>th</sup> January 2009 to 12<sup>th</sup> March 2009. However, the fieldwork of the survey of the Accountancy Sector had been extended to end of May for inclusion of respondents with large number of accounting personnel. Survey findings of these 3 surveys are expected to provide comprehensive manpower statistics which would help the community in formulating the manpower training and development strategies for the entire financial services sector.

## **Scope of the Survey**

1.4 As accounting personnel are found not only in accounting firms but also in other types of establishments, the survey should cover the whole spectrum of commercial, industrial, educational and governmental organizations in Hong Kong. With the advice of the Census and Statistics Department (C&SD), the Training Board has narrowed down the sampling frame to cover all accounting firms, some government departments and large subvented organizations, and all commerce and services and industrial establishments with 10 or more employees. Using the stratified random sampling method, a sample of 1 500 establishments was subsequently selected from the central register maintained by the C&SD. It is believed that the establishments selected had sufficient representation of the accountancy sector. The distribution of establishments in the survey sample is shown in Appendix 3.

## **Procedures of the Survey**

1.5 The fieldwork of the manpower survey commenced on 12<sup>th</sup> January 2009. One week before the survey, a copy of the printed questionnaire together with the explanatory notes (Appendix 4) was sent to each selected establishment. The reference date of the manpower data was fixed on 2<sup>nd</sup> January 2009. During the survey period, interviewing officers of the C&SD visited each selected establishment to collect the questionnaire and, where necessary, to assist the completion. The fieldwork of the survey was so much longer than expected that the cut-off date for the survey was extended to end of May 2009 with a view to improving the response rate and thus to enhancing the reliability of the survey findings. Completed questionnaires were scrutinized and rechecked with respondents in case of doubts. The data collected were processed by the C&SD.

1.6 After the cut-off date, data obtained from the selected establishments were statistically grossed up (except for the branch of government departments and subvented organizations whose figures were actual manpower statistics of the 34 government departments and subvented organizations) to obtain a full picture of the accounting personnel in all the establishments in those branches.

## **Analysis of Survey Respondents**

1.7 The responses to the survey are analysed in Appendix 5. Out of the 1 500 establishments selected, 1 281 have completed and returned the questionnaires, 99 establishments have declined to answer the questionnaires, the effective response rate of the survey is 92.8%. Of the remaining 120 establishments, 36 have either closed or temporary ceased their operations and 84 have either moved or could not be contacted.

1.8 Of the 1 281 respondents, 201 (of which 144 were respondents from the Commerce and Services Establishments Branch) indicated that they did not have any accounting personnel because their accounting function was either contracted out to professional accounting firms or handled by the proprietors or their family members who were neither full-time nor part-time employees.

### **Presentation of Survey Findings**

1.9 A summary of the survey findings and their analyses are presented in Section II of the survey report while the Training Board's recommendations are listed in Section III of the survey report.



## SECTION II

### SUMMARY OF SURVEY FINDINGS

#### **Introduction**

2.1 The survey aims at obtaining up-to-date employment and training statistics on the accounting personnel employed in the 4 branches of:

- (a) accounting firms;
- (b) major government departments, major subvented organizations and post-secondary educational institutions employing a substantial number of accounting employees;
- (c) commerce and services establishments with 10 or more employees including those involved in the wholesale, retail and import/export trades, restaurants and hotels, transport, storage and communications, information and communications, finance, insurance, real estate and business services, community, commercial and secondary schools, educational and personal services; and
- (d) industrial establishments with 10 or more employees including those involved in public utilities, the manufacturing and construction businesses.

2.2 In this report, all references to the terms “Partner/Director”, “Senior Manager”, “Manager”, “Supervisor/Senior”, “Clerk/Associate” and “Trainer/Teacher” refer to those performing accounting, auditing, taxation, accountancy training or other accounting-related functions.

2.3 In the survey, in addition to Trainer/Teacher, the Training Board specified five job levels (viz. Partner/Director, Senior Manager, Manager, Supervisor/Senior and Clerk/Associate). The establishments were requested to classify their accounting personnel according to the job specifications based on the duties they performed rather than the job titles they held within the establishment. Details of job duties of various job levels were listed in the explanatory notes of Appendix 4.

## Survey Findings of Core Manpower Statistics

(Appendix 6 – Table 1)

2.4 At the time of the survey, 95 518 full-time accounting personnel were engaged in the 4 branches spread in a total of 26 599 establishments. Detailed figures are shown in Table 1 of Appendix 6. The distribution of establishments and accounting personnel engaged by branch and by employment size is shown in Table A below. The distribution of full-time accounting personnel by job level is shown in Table B and the manpower structure in Figure 1. Detailed figures of the part-time accounting employees are shown in Table 19 of Appendix 6.

Table A : No. of Establishments and Accounting Personnel  
Engaged by Branch and by Employment Size

<u>Branch</u>	<u>Employment Size</u>	<u>No. of Establishments</u>	<u>No. of Accounting Personnel Engaged</u>	
				(%)
Accounting Firms	1 - 49	1 887	8 765	(46.1)
	50 - 499	21	2 165	(11.4)
	500 and over	5	8 064	(42.5)
	Sub-total	1 913	18 994	(100)
	%	(7.2)	(19.9)	
Government Departments and Subvented Organizations	200 - 499	8	309	(5.9)
	500 and over	18	4 886	(94.1)
	Sub-total	26	5 195	(100)
	%	(0.1)	(5.4)	
Commerce and Services Establishments	10 - 99	20 057	42 202	(64.4)
	100 - 199	1 124	7 986	(12.2)
	200 - 499	437	5 709	(8.7)
	500 and over	354	9 604	(14.7)
	Sub-total	21 972	65 501	(100)
%	(82.6)	(68.6)		
Industrial Establishments	10 - 99	2 496	4 143	(71.0)
	100 - 199	100	493	(8.5)
	200 - 499	66	495	(8.5)
	500 and over	26	697	(12.0)
	Sub-total	2 688	5 828	(100)
%	(10.1)	(6.1)		
<b>Total</b>		<b>26 599</b>	<b>95 518</b>	
%		<b>(100)</b>	<b>(100)</b>	

**Table B : No. of Accounting Personnel Engaged by Job Level**

<u>Branch</u>	<u>Employment Size</u>	<u>Partner/ Director</u>	<u>Senior Manager#</u>	<u>Manager#</u>	<u>Supervisor/ Senior</u>	<u>Clerk/ Associate</u>	<u>Trainer/ Teacher</u>	<u>Total</u>
Accounting * Firms	1- 49	2 052	472	174	1 011	5 056	-	<b>8 765</b>
	50 - 499	142	138	132	478	1 263	12	<b>2 165</b>
	500 and over	545	1 069	679	2 864	2 850	57	<b>8 064</b>
	Sub-total	2 739	1 679	985	4 353	9 169	69	<b>18 994</b>
	(%)	(14.4)	(8.8)	(5.2)	(22.9)	(48.3)	(0.4)	<b>(100)</b>
Government Departments and Subvented Organizations	200 - 499	-	59	34	105	97	14	<b>309</b>
	500 and over	-	765	109	1 200	2 510	302	<b>4 886</b>
	Sub-total	-	824	143	1 305	2 607	316	<b>5 195</b>
	(%)	(-)	(15.9)	(2.7)	(25.1)	(50.2)	(6.1)	<b>(100)</b>
Commerce and Services Establishments	10 - 99	-	5 967	1 771	9 739	24 467	258	<b>42 202</b>
	100 -199	-	1 281	301	1 475	4 801	128	<b>7 986</b>
	200 - 499	-	744	238	1 292	3 399	36	<b>5 709</b>
	500 and over	-	1 436	529	3 050	4 540	49	<b>9 604</b>
	Sub-total	-	9 428	2 839	15 556	37 207	471	<b>65 501</b>
(%)	(-)	(14.4)	(4.3)	(23.8)	(56.8)	(0.7)	<b>(100)</b>	
Industrial Establishments	10 - 99	-	304	148	847	2 844	-	<b>4 143</b>
	100 -199	-	77	-	132	284	-	<b>493</b>
	200 - 499	-	109	9	97	280	-	<b>495</b>
	500 and over	-	108	23	197	369	-	<b>697</b>
	Sub-total	-	598	180	1 273	3 777	-	<b>5 828</b>
(%)	(-)	(10.3)	(3.1)	(21.8)	(64.8)	(-)	<b>(100)</b>	
<b>Total</b>		<b>2 739</b>	<b>12 529</b>	<b>4 147</b>	<b>22 487</b>	<b>52 760</b>	<b>856</b>	<b>95 518</b>
(%)		<b>(2.9)</b>	<b>(13.1)</b>	<b>(4.3)</b>	<b>(23.6)</b>	<b>(55.2)</b>	<b>(0.9)</b>	<b>(100)</b>

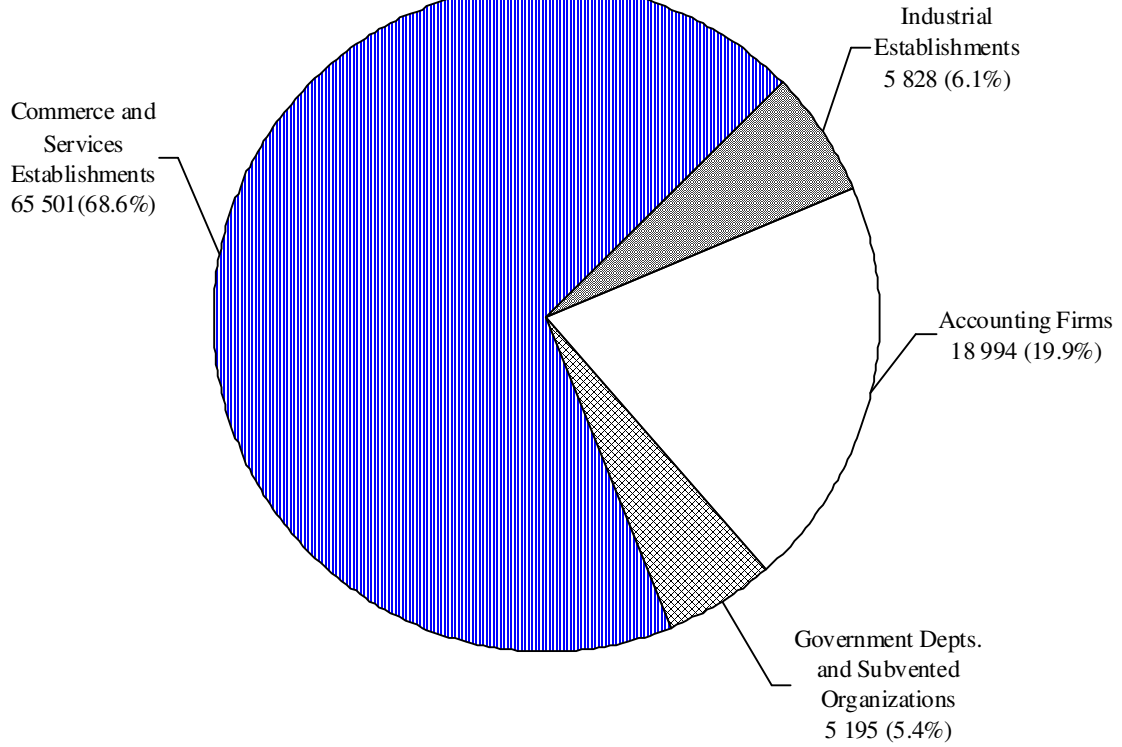
\* It should be noted that in the “Accounting Firms Branch”, there was a large number of Partners/Directors in small accounting firms with employment size of “1 to 49” who supervised accounting employees directly that the ratio of Partners/Directors to Senior Managers/Managers is 3:1 (2 052÷646). On the contrary, in large accounting firms, the ratio of Partners/Directors to Senior Managers/Managers is 3:10 (545÷1 748), that means, a Partner/Director has to supervise more Senior Managers/Managers in large accounting firms.

# It should be noted that the Senior Managers supervise directly the Supervisors/Seniors in most of the establishments, therefore, the number of Managers in the accountancy sector was less than the number of Senior Managers. Hence, the organization structure reflected in the 2009 Survey was slightly different from the traditional “Pyramid” organization structure.

**Figure 1: Manpower Structure**

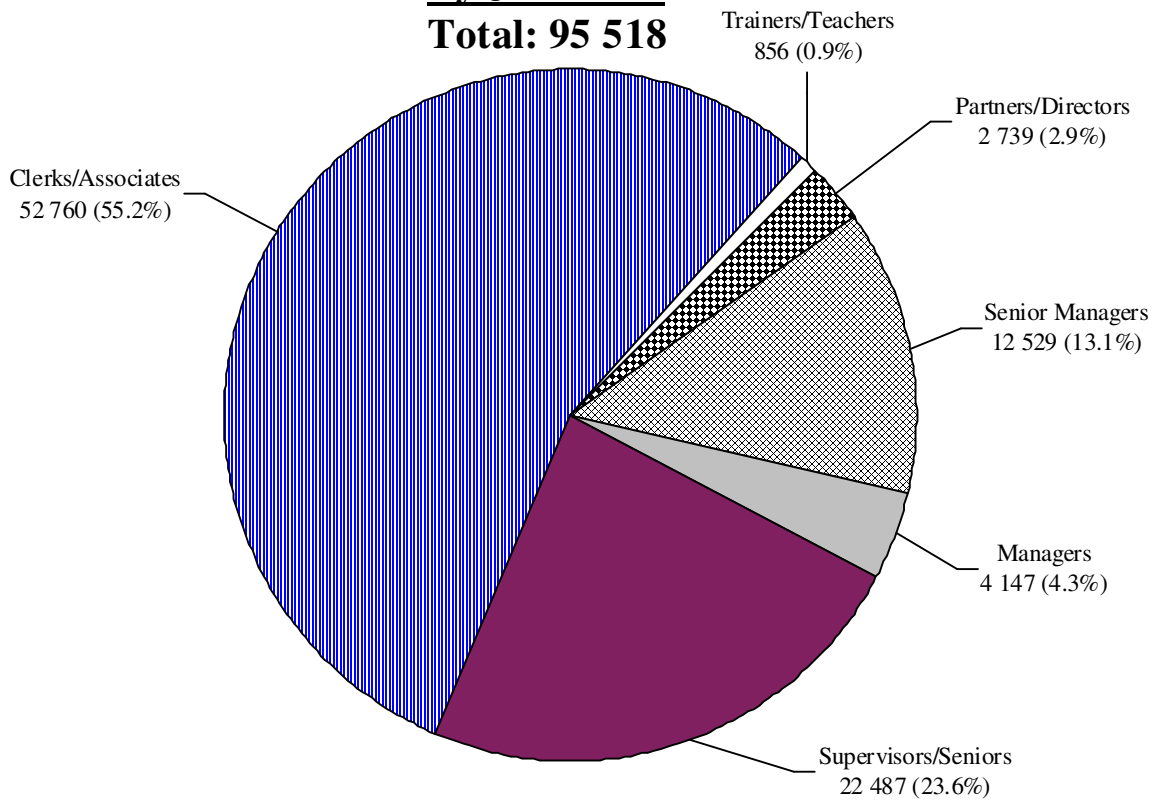
(a)

**By Branch**  
**Total: 95 518**



(b)

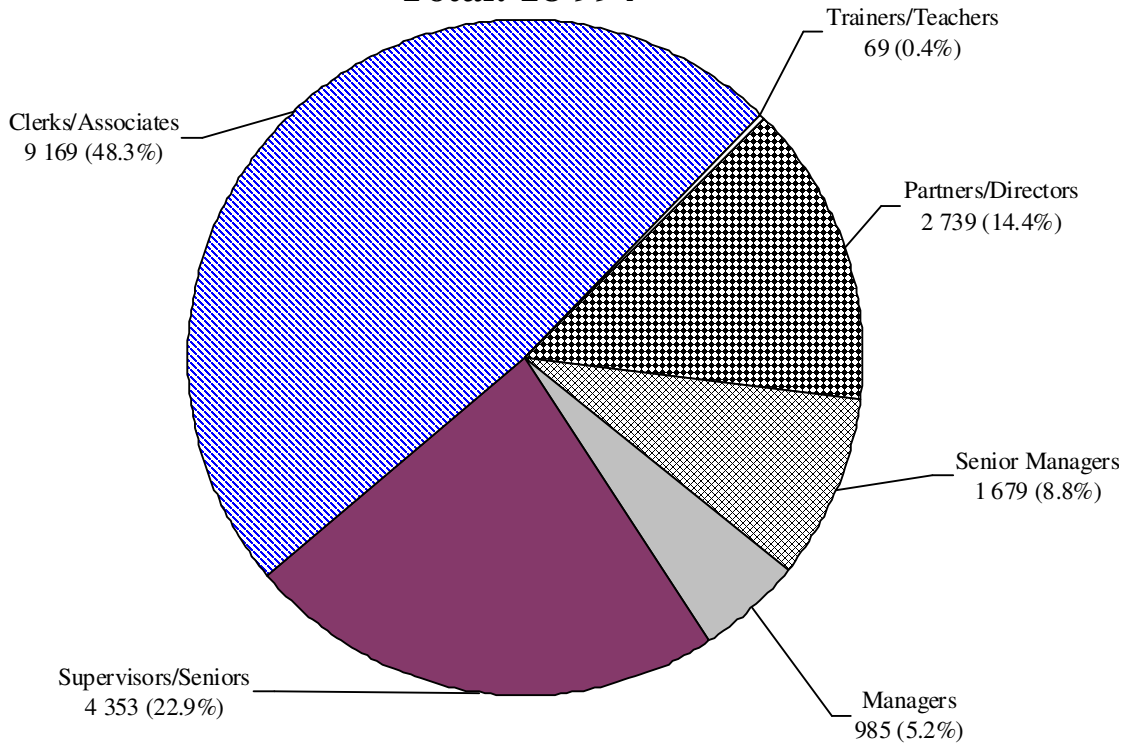
**By Job Level**  
**Total: 95 518**



(c)

**Accounting Firms**

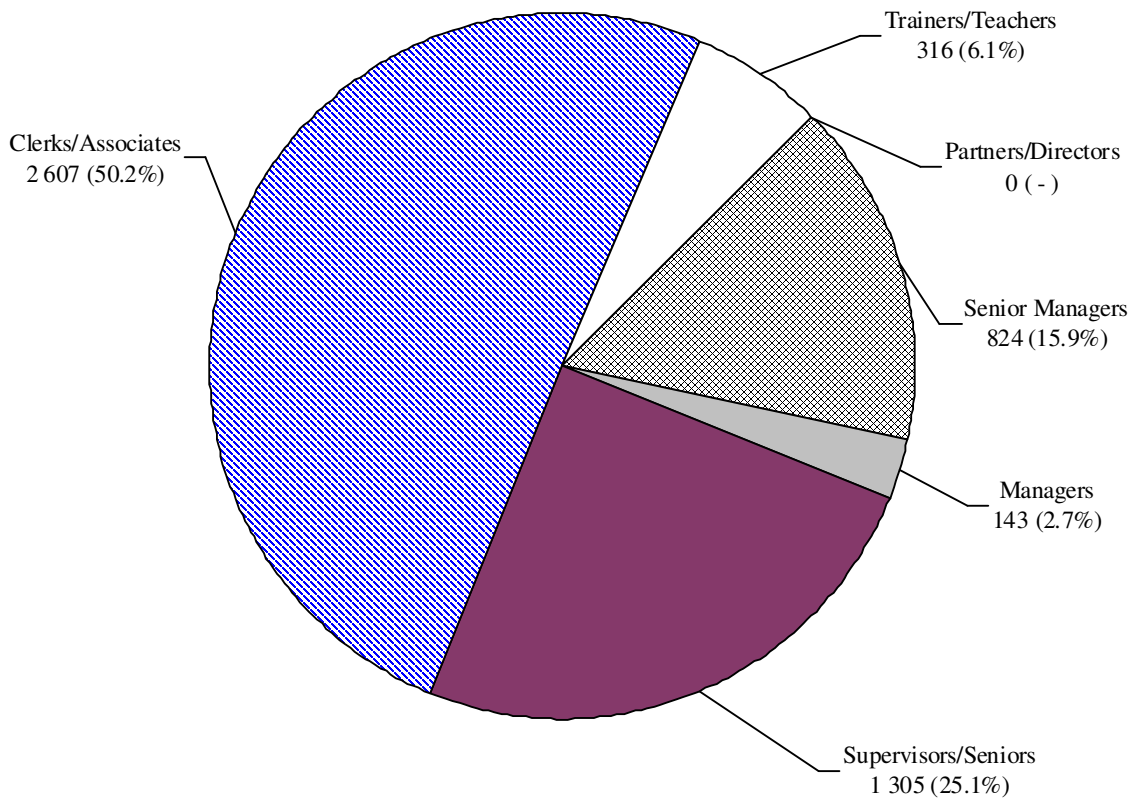
**Total: 18 994**



(d)

**Government Departments and Subvented Organizations**

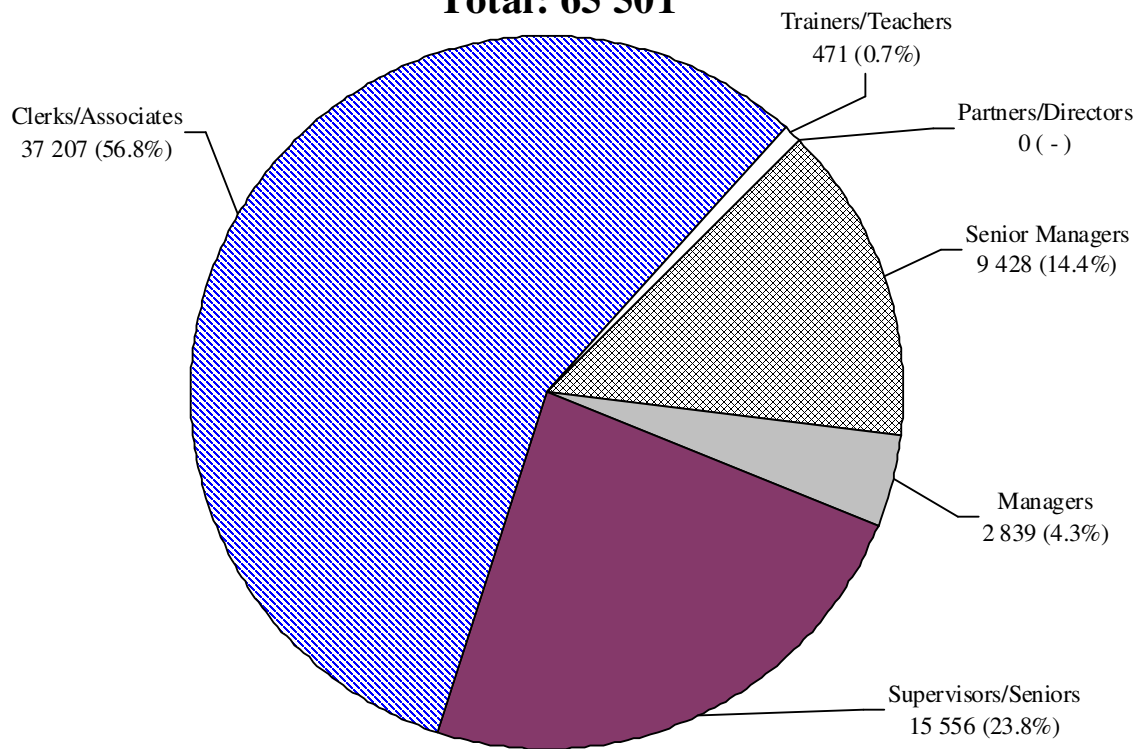
**Total: 5 195**



(e)

### Commerce and Services Establishments

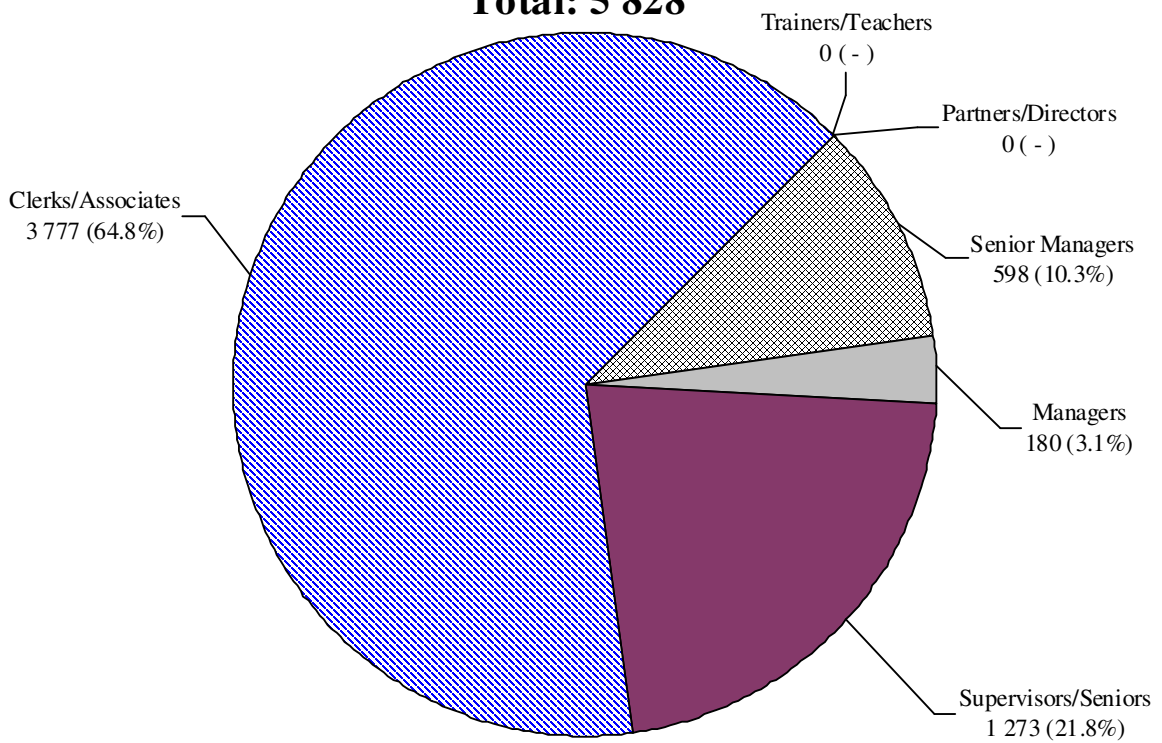
**Total: 65 501**



(f)

### Industrial Establishments

**Total: 5 828**



## The Number of Establishments in 2009

2.5 There were 26 599 establishments in the frame of the 2009 Survey of the Accountancy Sector at the time of the survey. The distribution of the establishments in each branch is summarized in Table C below:

Table C : Number of Establishments

	<u>Accounting Firms Branch</u>	<u>Government Departments and Subvented Organizations Branch</u>	<u>Commerce and Services Establishments Branch</u>	<u>Industrial Establishments Branch</u>	<u>Total</u>
2009	1 913	26	21 972	2 688	<b>26 599</b>
2007	1 831	26	20 208	2 650	<b>24 715</b>
Change	82	-	1 764	38	<b>1 884</b>
(%)	4.5%	-	8.7%	1.4%	<b>7.6%</b>

2.6 The total number of establishments in the frame of the 2009 Survey of the Accountancy Sector had increased from 24 715 in 2007 to 26 599 in 2009. The increase of 1 884 (7.6%) establishments indicated that the economy was booming before the outbreak of financial tsunami in the second half of 2008. The increase in the number of establishments evidenced that during the business boom, more individuals and corporations were interested to join the business community and share the economic growth by starting up their own business or expanding their operations through setting up branches. As a result, the number of manpower demand had increased to support the business expansion.

## Analyses of Manpower Statistics

2.7 As accounting personnel are required in various types of organizations, the Training Board has defined the scope of the survey to include accounting firms, government departments and subvented organizations, commercial and industrial establishments. In order to generalize the characteristics of the accounting personnel working in different types of organizations, the manpower statistics collected in the 2009 Survey will be analysed in segments of the following 4 branches, namely, the “Accounting Firms Branch”, “Government Departments and Subvented Organizations Branch”, “Commerce and Services Establishments Branch” and “Industrial Establishments Branch”.

## **Changes in the 2009 Survey**

2.8 A job level “Partner/Director” was added in the 2009 Survey to reflect the number of accounting personnel engaged in top management level such that the specific manpower training and development strategies could be formulated to cater for their needs. It should be noted that the number of “Partners/Directors” was grouped under “Senior Managers” in previous surveys. In addition, the number of years of managerial experience required for “Senior Manager” and “Manager” had been amended in 2009 Survey, to avoid misinterpretation of the survey findings, manpower statistics of these 3 job levels will be grouped as managerial level for analyses where necessary. Furthermore, the training needs for top management could be reflected from the data collected from the 2009 Survey.

2.9 To avoid distortion of manpower information, the 2009 Survey did not collect the manpower statistics of Hong Kong accounting employees working in Mainland subsidiaries as these statistics may not be available in Hong Kong companies. However, the 2007 Survey has asked employers to report these manpower statistics.

2.10 In the 2009 Survey, employers were requested to report the five training topics which are important to the manpower development in the accountancy sector whereas in the 2007 Survey, employers were requested to estimate the trainees hours planned for their employees.

2.11 In the 2009 Survey, a new question with respect to the training expenses was added. Employers were requested to provide information on the investment on the training function in the current year by comparing the training expenses of the previous year and the training budget for the next year.

2.12 Owing to the changes of the survey questionnaire design and the addition of a job level “Partners/Directors”, the data collected in 2007 Survey and 2009 Survey are not directly comparable. Readers of the manpower survey report should exercise due care when they compare these data in the two manpower survey reports.



### Comparison of Manpower Statistics of Accounting Personnel Engaged in 2009 and 2007

2.13 The number of accounting personnel increased from 90 185 in January 2007 to 95 518 in January 2009. The increase of 5 333 (5.9%) accounting personnel over the past 2 years indicated that as a result of the business boom, the demand for accounting personnel was increasing. However, the outbreak of the financial tsunami in the second half of 2008 had reduced the manpower demand in the accountancy sector due to the low business activities in the community. Nevertheless, the reference date of the 2009 Survey was fixed at 2 January 2009, the effect on the decrease in manpower demand had not been reflected in the manpower data in 2008. Readers of the report should take note of this point when using the data of the report. The increase of accounting personnel by job level in various branches in the accountancy sector are summarized in Table D.

Table D : Comparison of Accounting Personnel Engaged in 2009 and 2007 by Branch by Job Level

Branch	Number of Employees														
	**Partner/Director/ Senior Manager/Manager			Supervisor/Senior			Clerk/Associate			Trainer/Teacher			Total		
	2009	2007	Increase (Decrease) %	2009	2007	Increase (Decrease) %	2009	2007	Increase (Decrease) %	2009	2007	Increase (Decrease) %	2009	2007	Increase (Decrease) %
Accounting Firms	5 403	4 228	1 175 27.8%	4 353	3 432	921 26.8%	9 169	7 511	1 658 22.1%	69	86	(17) (19.8%)	18 994	15 257	3 737 24.5%
Government Departments and Subvented Organizations	967	925	42 4.5%	1 305	1 274	31 2.4%	2 607	2 659	(52) (2.0%)	316	281	35 12.5%	5 195	5 139	56 1.1%
Commerce and Services Establishments	12 267	12 399	(132) (1.1%)	15 556	15 598	(42) (0.3%)	37 207	35 108	2 099 6.0%	471	372	99 26.6%	65 501	63 477	2 024 3.2%
Industrial Establishments	778	865	(87) (10.1%)	1 273	1 344	(71) (5.3%)	3 777	4 103	(326) (7.9%)	-	-	-	5 828	6 312	(484) (7.7%)
<b>All Branches</b>	<b>19 415</b>	<b>18 417</b>	<b>998</b> <b>5.4%</b>	<b>22 487</b>	<b>21 648</b>	<b>839</b> <b>3.9%</b>	<b>52 760</b>	<b>49 381</b>	<b>3 379</b> <b>6.8%</b>	<b>856</b>	<b>739</b>	<b>117</b> <b>15.8%</b>	<b>95 518</b>	<b>90 185</b>	<b>5 333</b> <b>5.9%</b>

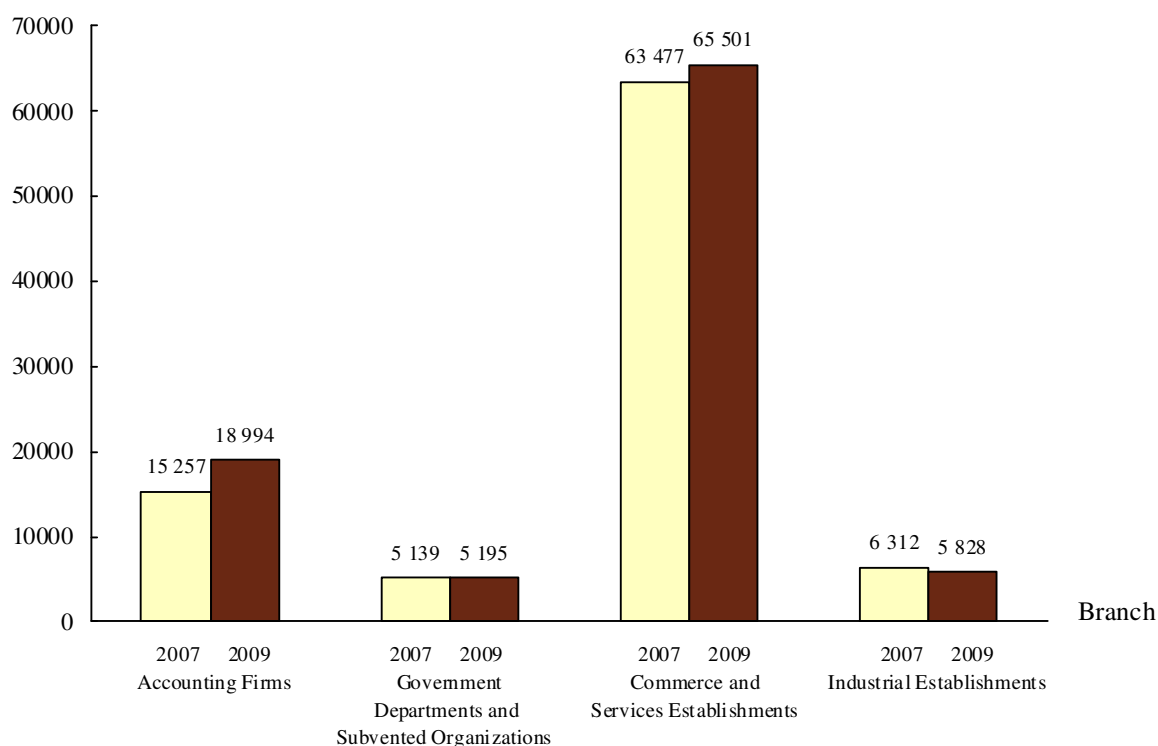
\*\* As there are changes in the management experience requirements for Senior Managers and Managers as well as the addition of a job level "Partners/Directors" in the 2009 Survey, it will be more appropriate to group these three job levels into a managerial level in data analyses.

## Manpower Changes

2.14 The total number of full-time persons engaged in the 4 branches of the accountancy sector was 95 518 at the time of survey. Compared with 90 185 in 2007, the manpower had increased by 5 333 persons (5.9%). Figure 2 shows the manpower changes for the 2 years by branch.

**Figure 2: Manpower Changes (2007 - 2009)**

No. of Persons Engaged



2.15 As shown in Table D, the “Accounting Firms Branch” had the highest manpower growth (24.5%) in the past 2 years. It is understandable that following the implementation of the Closer Economic Partnership Arrangement (CEPA) effective from 2004, some accounting firms had expanded their operations to Mainland and the demand for accounting practitioners was high, in particular, under the active capital market operations both in Hong Kong and the Mainland. With regard to the commercial firms, the manpower growth is moderate (3.2%). It should be noted that the accounting personnel in “Industrial Establishments Branch” had decreased 7.7% over the past 2 years. As accounting is a supporting function to industrial firms, and following the movement of industries to the Mainland, demand on accounting personnel working for these establishments was decreased. In addition, the number of accounting employees in the “Government Departments and Subvented Organizations Branch” remained stable over the past 2 years. The demand for accounting staff was lower in the public sector than those in commercial firms in times of economy recovery.

2.16 With regard to the growth rate by job level, it should be noted that the job level of “Trainers/Teachers” had the highest growth rate (15.8%) among the 6 job levels. As steered by the lifelong learning motive, most of the employees are striving for professional qualifications in particular in the accounting profession. Apart from degree programmes provided by universities and tertiary institutions, some training providers also organized training courses to in-service accounting personnel with a view to helping them achieving for professional qualifications in the accountancy profession. In addition, following the business boom, various job levels had experienced manpower growth that the growth rates ranged from around 4% to 16% respectively.

### **Manpower Structure of Accounting Personnel in 2009**

*(Tables A and B of paragraph 2.10)*

2.17 At the time of the survey, 95 518 full-time accounting personnel were engaged in the 4 branches. As shown in Table E below, 65 501 accounting personnel were working in the “Commerce and Services Establishments Branch”. The distribution rate is the highest (68.6%) among the 4 branches. It is understandable that out of the 26 599 establishments, 21 972 (82.6%) were commerce and services establishments. The “Accounting Firms Branch” employed 18 994 accounting personnel, the distribution rate of 19.9% was the second highest among the 4 branches. The 2009 Survey reveals that 7.2% of the 26 599 establishments (1 913) were accounting firms. It should be noted that one of the contributing factors to the increased demand of accounting personnel might be due to the expansion of service relating to the capital market activities in the Mainland.

Table E : Distribution of Accounting Personnel by Branch

<u>Branch</u>	<u>Number of Accounting Personnel (%)</u>	
	<u>2007</u>	<u>2009</u>
Accounting Firms	15 257 (16.9%)	18 994 (19.9%)
Government Departments and Subvented Organizations	5 139 (5.7%)	5 195 (5.4%)
Commerce and Services Establishments	63 477 (70.4%)	65 501 (68.6%)
Industrial Establishments	6 312 (7.0%)	5 828 (6.1%)
<b>All Branches</b>	<b>90 185 (100%)</b>	<b>95 518 (100%)</b>

2.18 With regard to the manpower distribution by job level, 20.3% were of managerial level (Partners/Directors/Senior Managers/Managers), 23.6% were Supervisors/Seniors, 55.2% were Clerks/Associates and 0.9% were Trainers/Teachers. Details of the manpower distribution by job level are given in Table F.

Table F : Distribution of Accounting Personnel by Job Level

<u>Job Level</u>	<u>Number of Accounting Personnel (%)</u>	
	<u>2007</u>	<u>2009</u>
Partner/Director*	- -	2 739 (2.9%)
Senior Manager	14 541 (16.1%)	12 529 (13.1%)
Manager	3 876 (4.3%)	4 147 (4.3%)
<b>Sub-total</b>	<b>18 417 (20.4%)</b>	<b>19 415 (20.3%)</b>
Supervisor/Senior	21 648 (24.0%)	22 487 (23.6%)
Clerk/Associate	49 381 (54.8%)	52 760 (55.2%)
Trainer/Teacher	739 (0.8%)	856 (0.9%)
<b>Total</b>	<b>90 185 (100%)</b>	<b>95 518 (100%)</b>

\* In the 2007 Survey, the number of accounting personnel at "Partner/Director" job level was included in the job level of "Senior Manager".

## Number of Vacancies in the Accountancy Sector

(Appendix 6 – Table 1)

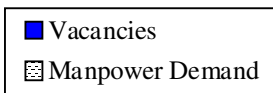
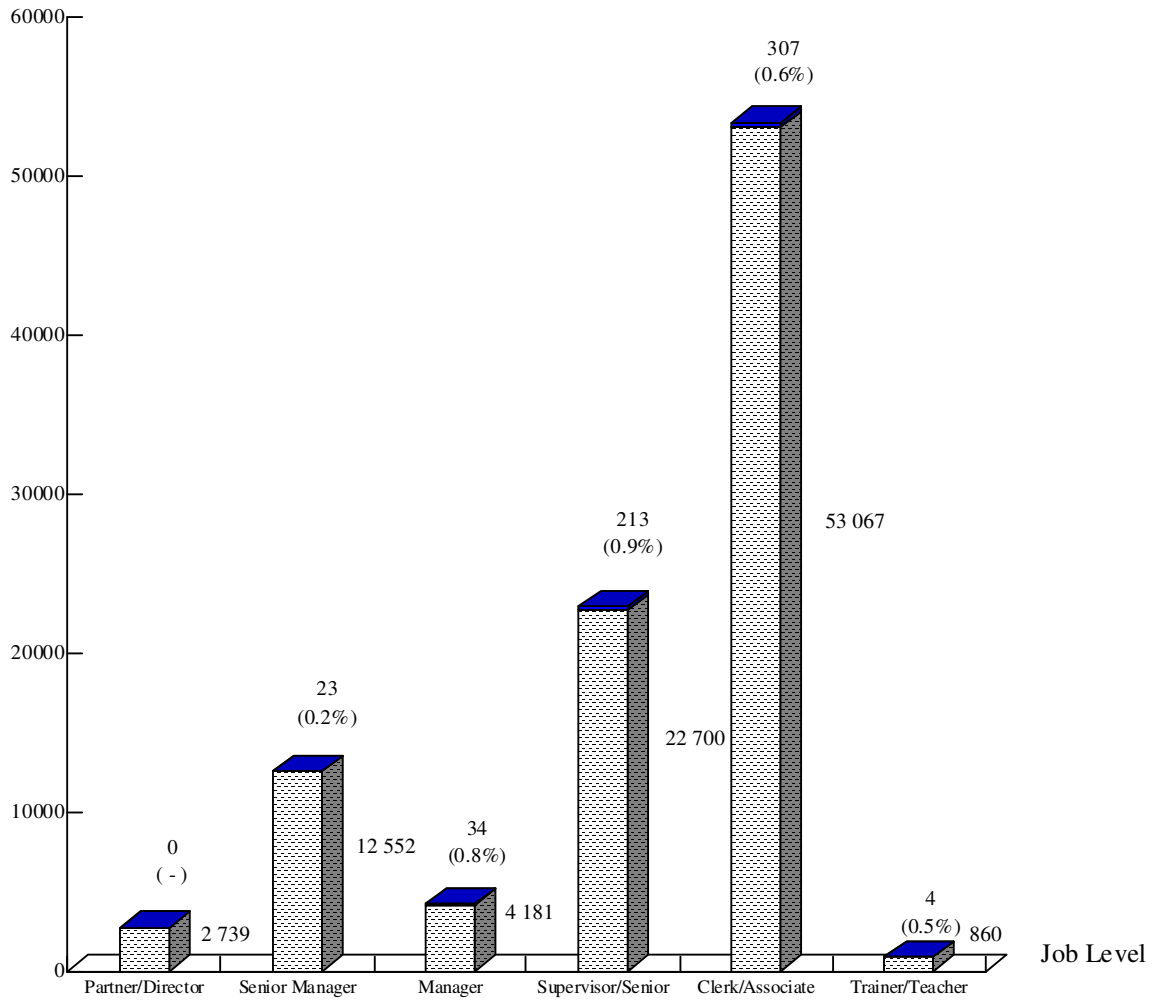
2.19 In January 2009, there were 581 vacancies in the 4 branches, representing 0.6% of the manpower demand of 96 099. The manpower demand is defined as the existing manpower plus current vacancies. Detailed figures are shown in Table 1 of Appendix 6. The distribution of vacancies is shown in Table G and Figure 3.

Table G : Number of Current Vacancies with Percentage of Manpower Demand by Job Level

	<u>Partner/ Director</u>	<u>Senior Manager</u>	<u>Manager</u>	<u>Supervisor/ Senior</u>	<u>Clerk/ Associate</u>	<u>Trainer/ Teacher</u>	<u>Total</u>
Accounting Firms	-	5	3	59	161	-	<b>228</b> <b>(0.2%)</b>
Government Departments and Subvented Organizations	-	3	6	24	13	4	<b>50</b> <b>(0.1%)</b>
Commerce and Services Establishments	-	9	25	109	64	-	<b>207</b> <b>(0.2%)</b>
Industrial Establishments	-	6	-	21	69	-	<b>96</b> <b>(0.1%)</b>
<b>Total</b>	- (-)	<b>23</b> <b>(0.2%)</b>	<b>34</b> <b>(0.8%)</b>	<b>213</b> <b>(0.9%)</b>	<b>307</b> <b>(0.6%)</b>	<b>4</b> <b>(0.5%)</b>	<b>581</b> <b>(0.6%)</b>
Manpower Demand	2 739	12 552	4 181	22 700	53 067	860	96 099

**Figure 3: Analysis of Current Vacancies with Percentage of Manpower Demand by Job Level**

Number of Employees



2.20 The 2009 Survey reveals that there were 581 vacancies in the accountancy sector. In comparison with the 1 923 vacancies reported in the 2007 Survey, there was a large decrease of 1 342 vacancies (-70%). Table H shows the distribution of vacancies by job level. The vacancy rate for the job level of “Supervisor/Senior” is the highest (0.9%) among all job levels. There were 307 vacancies at the clerical level, about 0.6% of the manpower demand at that job level.

Table H : Comparison of Vacancies

<u>Job Level</u>	<u>2007</u>			<u>2009</u>		
	<u>Number of Vacancies</u>	<u>Manpower Demand</u>	<u>Percentage to Manpower Demand</u>	<u>Number of Vacancies</u>	<u>Manpower Demand</u>	<u>Percentage to Manpower Demand</u>
Partner/Director	-	-	-	-	2 739	-
Senior Manager	243	14 784	1.6%	23	12 552	0.2%
Manager	148	4 024	3.7%	34	4 181	0.8%
<b>Sub-total</b>	<b>391</b>	<b>18 808</b>	<b>2.1%</b>	<b>57</b>	<b>19 472</b>	<b>0.3%</b>
Supervisor/Senior	337	21 985	1.5%	213	22 700	0.9%
Clerk/Associate	1 181	50 562	2.3%	307	53 067	0.6%
Trainer/Teacher	14	753	1.9%	4	860	0.5%
<b>Total</b>	<b>1 923</b>	<b>92 108</b>	<b>2.1%</b>	<b>581</b>	<b>96 099</b>	<b>0.6%</b>

2.21 The number of vacancies reported in the 2009 Survey was lower than the number of vacancies reported in 2007 Survey. Following the outbreak of the financial tsunami, some establishments might freeze up the job openings in 2008.

**Minimum Education Requirement  
of Accounting Employees**  
(Appendix 6 – Table 2)

2.22 Table I shows the minimum education requirement of accounting employees. About 32.0% of the accounting positions required the job holders to possess a University Degree or above, about 22.1% to possess a sub-degree education level and 43.8% of the accounting positions required matriculants or secondary 5 graduates.

Table I: Minimum Education Requirement  
of Employees of the Accountancy Sector

Job Level	University Degree or Above	Higher Diploma/ Associate Degree or equivalent	Minimum Education Requirement			Unspecified	Total
			Diploma/Higher Certificate/Certificate or equivalent	Matriculation/ Secondary 5 or equivalent	Below Secondary 5		
Partner/Director	2 660	12	-	-	67	<b>2 739</b>	
Senior Manager	9 183	2 795	201	3	347	<b>12 529</b>	
Manager	2 900	435	778	-	34	<b>4 147</b>	
<b>Sub-total</b>	<b>14 743</b> <b>76.0%</b>	<b>3 242</b> <b>16.7%</b>	<b>979</b> <b>5.0%</b>	<b>3</b>	<b>448</b> <b>2.3%</b>	<b>19 415</b> <b>100%</b>	
Supervisor/Senior	9 775 43.5%	5 281 23.5%	3 573 15.9%	3 307 14.7%	551 2.4%	<b>22 487</b> <b>100%</b>	
Clerk/Associate	5 200 9.8%	1 669 3.2%	6 325 12.0%	38 554 73.1%	992 1.9%	<b>52 760</b> <b>100%</b>	
Trainer/Teacher	856 100%	-	-	-	-	<b>856</b> <b>100%</b>	
<b>Total</b>	<b>30 574</b> <b>32.0%</b>	<b>10 192</b> <b>10.7%</b>	<b>10 877</b> <b>11.4%</b>	<b>41 864</b> <b>43.8%</b>	<b>1 991</b> <b>2.1%</b>	<b>95 518</b> <b>100%</b>	



2.23 In general, the education level of the workforce is higher than years before. Following the increase in capital market activities, the accounting employees are required to possess higher education/professional knowledge to cope with the high-end services. In addition, the supply of sub-degree graduates is increasing due to the expansion of course portfolios by training providers. It is evidenced by the survey findings that employers preferred their employees at managerial and supervisory levels to possess higher education level. For clerical staff, matriculation and secondary 5 were the minimum education requirement of employees in the accountancy sector. Table J shows the 3 highest percentages of the minimum education requirement of employees at various job levels.

Table J : Minimum Education Requirement of Accounting Personnel

<u>Job Level</u>	<u>Education</u>			<u>Total</u>
	<u>University Degree or Above</u>	<u>Higher Diploma/ Associate Degree or equivalent</u>	<u>Diploma/Higher Certificate/ Certificate or equivalent</u>	
Partner/Director/ Senior Manager/ Manager	76.0%	16.7%	5.0%	<b>97.7%</b>
Supervisor/ Senior	43.5%	23.5%	15.9%	<b>82.9%</b>
Clerk/ Associate	9.8%		12.0%	<b>94.9%</b>
Trainer/ Teacher	100%			<b>100%</b>

**Professional Qualifications Requirement  
of Accounting Personnel**  
(Appendix 6 – Table 3)

2.24 Generally speaking, employers preferred their employees at managerial level and staff members engaging in training/teaching functions to possess professional qualifications. The statistics of accounting employees required to possess professional qualifications by job level are shown in Table K below. It should be noted that in the 26 599 establishments within the scope of the survey, 21 972 establishments (82.6%) were “Commerce and Services Establishments”, the accounting personnel working in this Branch might not require to possess professional qualifications. It can be evidenced in the survey findings that a total of 7.3% of the accounting personnel at various job levels were required to possess professional qualification.

Table K : Professional Qualifications  
Requirement of Accounting Personnel

<u>Job Level</u>	<u>Number of Employees (%)</u>				
	<u>Professional Qualifications Required</u>		<u>Professional Qualifications Not Required</u>		<u>Total</u>
Partner/Director*	2 739	(100)	-	(-)	<b>2 739 (100)</b>
Senior Manager	2 962	(23.6)	9 567	(76.4)	<b>12 529 (100)</b>
Manager	1 007	(24.3)	3 140	(75.7)	<b>4 147 (100)</b>
Supervisor/Senior	33	(0.1)	22 454	(99.9)	<b>22 487 (100)</b>
Clerk/Associate	10	(-)	52 750	(100)	<b>52 760 (100)</b>
Trainer/Teacher	228	(26.6)	628	(73.4)	<b>856 (100)</b>
<b>Total</b>	<b>6 979</b>	<b>(7.3)</b>	<b>88 539</b>	<b>(92.7)</b>	<b>95 518 (100)</b>

\* Partners/Directors working in “Accounting Firms Branch” especially in large accounting firms are required to possess professional qualifications. It is a general trend that university graduates of accounting discipline newly recruited have possessed the professional qualifications.

**Employees' Minimum Requirement on  
Year(s) of Experience in the Industry**  
(Appendix 6 – Table 4)

2.25 Table L shows the employees' minimum requirement on year(s) of experience in the industry (accountancy sector). Generally speaking, the managerial staff were required to possess longer working experience in the industry.

Table L: Employees' Minimum Requirement on  
Year(s) of Experience in the Industry

<u>Job Level</u>	<u>Number of Employees</u>					<u>Total</u>
	<u>Less Than 3 Years</u>	<u>3 Years to Less Than 6 Years</u>	<u>6 Years to Less Than 10 Years</u>	<u>10 Years or Above</u>	<u>Unspecified</u>	
Partner/Director	-	442	697	1 529	71	<b>2 739</b>
	-	16.1%	25.5%	55.8%	2.6%	<b>100%</b>
Senior Manager	-	1 737	7 887	2 530	375	<b>12 529</b>
	-	13.9%	62.9%	20.2%	3.0%	<b>100%</b>
Manager	387	2 468	1 001	207	84	<b>4 147</b>
	9.3%	59.5%	24.2%	5.0%	2.0%	<b>100%</b>
<b>Sub-total</b>	<b>387</b>	<b>4 647</b>	<b>9 585</b>	<b>4 266</b>	<b>530</b>	<b>19 415</b>
	<b>2.0%</b>	<b>23.9%</b>	<b>49.4%</b>	<b>22.0%</b>	<b>2.7%</b>	<b>100%</b>
Supervisor/Senior	2 813	15 128	3 886	77	583	<b>22 487</b>
	12.5%	67.3%	17.3%	0.3%	2.6%	<b>100%</b>
Clerk/Associate	41 612	10 072	30	-	1 046	<b>52 760</b>
	78.9%	19.1%	-	-	2.0%	<b>100%</b>
Trainer/Teacher	413	144	299	-	-	<b>856</b>
	48.3%	16.8%	34.9%	-	-	<b>100%</b>
<b>Total</b>	<b>45 225</b>	<b>29 991</b>	<b>13 800</b>	<b>4 343</b>	<b>2 159</b>	<b>95 518</b>
	<b>47.4%</b>	<b>31.4%</b>	<b>14.4%</b>	<b>4.5%</b>	<b>2.3%</b>	<b>100%</b>

2.26 The survey findings showed that most employers required their employees (71.4%) at managerial level to have 6 to more than 10 years' working experience in the accountancy sector. It is noted that more employees at "Supervisor/Senior" job level having less than 3 years working experience in the industry would be accepted by employers. In 2009 Survey, 12.5% of Supervisors/Seniors with less than 3 years working experience were preferred by employers whereas 7.9% of Supervisors/Seniors with less than 3 years working experience were accepted by employers in 2007. The statistics for the 2 Surveys are shown below.

Comparison of Employees' Minimum Requirement  
on Year(s) of Experience in the Industry  
of 2009 Survey with 2007 Survey

<u>Job Level</u>	<u>Less than 3 years</u>	
	<u>2007</u>	<u>2009</u>
Partner/Director/ Senior Manager/ Manager	2.3%	2.0%
Supervisor/Senior	7.9%	12.5%
Clerk/Associate	85.1%	78.9%
Trainer/Teacher	51.3%	48.3%

2.27 It is understandable that as employees had higher education level, they may take up job duties more effectively and efficiently. Hence, employers may be willing to intake new recruits with less working experience. The 3 highest percentages of minimum requirement on year(s) of experience of accounting personnel are shown in Table M.

Table M : Minimum Requirement on Year(s) of  
Experience of Accounting Personnel

<u>Job Level</u>	<u>Year(s) of Experience</u>				<u>Unspecified</u>	<u>Total</u>
	<u>Less Than 3 Years</u>	<u>3 Years to Less Than 6 Years</u>	<u>6 Years to Less Than 10 Years</u>	<u>10 Years or Above</u>		
Partner/Director/ Senior Manager/ Manager		23.9%	49.4%	22.0%		<b>95.3%</b>
Supervisor/ Senior	12.5%	67.3%	17.3%			<b>97.1%</b>
Clerk/ Associate	78.9%	19.1%			2.0%	<b>100%</b>
Trainer/ Teacher	48.3%	16.8%	34.9%			<b>100%</b>

**Distribution of Accounting Personnel  
by Average Monthly Income Range**  
(Appendix 6 – Table 5)

2.28 Table N shows the distribution of accounting personnel by average monthly income range at different job levels. It should be noted that it is not the intention of this survey to collect information on the income of accounting personnel and the following income data only serve to cross-check the reliability of manpower data at various job levels.

Table N: Number of Accounting Personnel by  
Average Monthly Income Range by Job Level

Job Level	Below \$6,000	\$6,001 to \$10,000	\$10,001 to \$20,000	\$20,001 to \$30,000	\$30,001 to \$40,000	Number of Employees					Above \$100,000	Unspecified	Total
						\$40,001 to \$60,000	\$60,001 to \$80,000	\$80,001 to \$100,000	\$100,001 to \$200,000	\$200,001 to \$300,000			
Partner/Director	-	-	59 2.2%	35 1.3%	602 22.0%	508 18.5%	237 8.7%	174 6.4%	417 15.2%	707 25.8%	2 739 100%		
Senior Manager	-	-	45 0.4%	561 4.5%	5 090 40.7%	2 962 23.6%	1 114 8.9%	1 005 8.0%	80 0.6%	1 672 13.3%	12 529 100%		
Manager	-	-	60 1.4%	1 069 25.8%	1 612 38.9%	812 19.6%	-	-	-	594 14.3%	4 147 100%		
<b>Sub-total</b>	-	-	<b>164 0.8%</b>	<b>1 665 8.6%</b>	<b>7 304 37.6%</b>	<b>4 282 22.0%</b>	<b>1 351 7.0%</b>	<b>1 179 6.1%</b>	<b>497 2.6%</b>	<b>2 973 15.3%</b>	<b>19 415 100%</b>		
Supervisor/ Senior	-	29 0.1%	8 514 37.9%	8 235 36.6%	2 006 8.9%	499 2.2%	-	-	-	3 204 14.3%	22 487 100%		
Clerk/Associate	-	16 843 31.9%	28 078 53.2%	2 038 3.9%	-	-	-	-	-	5 801 11.0%	52 760 100%		
Trainer/Teacher	-	-	-	215 25.1%	215 25.1%	308 36.0%	21 2.4%	22 2.6%	-	75 8.8%	856 100%		
<b>Total</b>	-	<b>16 872 17.7%</b>	<b>36 756 38.5%</b>	<b>12 153 12.7%</b>	<b>9 525 10.0%</b>	<b>5 089 5.3%</b>	<b>1 372 1.4%</b>	<b>1 201 1.3%</b>	<b>497 0.5%</b>	<b>12 053 12.6%</b>	<b>95 518 100%</b>		

2.29 The summary table below shows the comparison of the average monthly income range of accounting personnel collected in the 2009 Survey and 2007 Survey. 22.0% of the managerial staff earned between \$40,001 to \$60,000 was shown in 2009 Survey whereas the respective percentage was 18.8% shown in 2007 Survey. Furthermore, 37.6% of managerial staff earned between \$30,001 to \$40,000 was shown in 2009 Survey whereas the respective percentage was 22.2% shown in 2007 Survey. It should be noted that the monthly income of managerial staff in the accountancy sector had been increased over the past 2 years. In addition, 8.9% of Supervisors/Seniors earned between \$30,001 to \$40,000 was reflected in 2009 Survey whereas the respective percentage was 4.9% listed in 2007 Survey. With regard to Clerks/Associates, the percentage of staff earned between \$10,001 to \$30,000 rose from 44.7% in 2007 Survey to 57.1% in 2009 Survey. For Trainers/Teachers, the percentage of staff earned between \$30,001 to \$60,000 rose from 43.3% in 2007 Survey to 61.1% in 2009 Survey. Generally speaking, the monthly income range of accounting staff at various job levels had been increased over the past 2 years. The increase in salary may be due to the high demand for accounting personnel during the business boom in the past 2 years.

Comparison of Average Monthly Income Range  
of Accounting Personnel of 2009 Survey with 2007 Survey

<u>Job Level</u>	<u>\$10,001 to \$20,000</u>		<u>\$20,001 to \$30,000</u>		<u>\$30,001 to \$40,000</u>		<u>\$40,001 to \$60,000</u>	
	<u>2007</u>	<u>2009</u>	<u>2007</u>	<u>2009</u>	<u>2007</u>	<u>2009</u>	<u>2007</u>	<u>2009</u>
Managerial Level	1.7%	0.8%	22.6%	8.6%	22.2%	37.6%	18.8%	22.0%
Supervisor/Senior	45.3%	37.9%	36.8%	36.6%	4.9%	8.9%	0.6%	2.2%
Clerk/Associate	44.2%	53.2%	0.5%	3.9%	0.1%	-	-	-
Trainer/Teacher	6.0%	38.5%	36.3%	25.1%	16.9%	25.1%	26.4%	36.0%

**Staff Turnover in the Past 12 Months**  
(Appendix 6 – Table 6, Tables 6.1 to 6.4)

2.30 In the 12 months prior to the fieldwork of the 2009 Survey (observation period), 12 100 accounting employees left their companies. During the same period, employers recruited 13 145 accounting employees to fill the vacancies and to meet the increased market needs resulting from the business expansion. Table O below shows the staff turnover statistics for the accountancy sector in the observation period. It indicated that for the job level of Clerk/Associate, the number of recruitment was the largest among the 6 job levels of the accountancy sector (10 262 out of the total 13 145 employees recruited).

Table O: Staff Turnover of the Accountancy Sector  
in the Past 12 Months

Staff Turnover	Number of Employees						Trainer/ Teacher	Total
	Partner/ Director	Senior Manager	Manager	Sub-total	Supervisor/ Senior	Clerk/ Associate		
Number of Employees Recruited	14	756	640	<b>1 410</b>	1 409	10 262	64	<b>13 145</b>
Number of Employees Left	7	568	710	<b>1 285</b>	1 807	8 976	32	<b>12 100</b>
<b>Net Effect Increase (Decrease)</b>	<b>7</b>	<b>188</b>	<b>(70)</b>	<b>125</b>	<b>(398)</b>	<b>1 286</b>	<b>32</b>	<b>1 045</b>

2.31 In the 12 months prior to the fieldwork of the 2009 Survey, the staff turnover rate was 12.7% in 2009 which was higher than that of 11.0% in 2007. Table P below shows the staff turnover of individual branches of the accountancy sector.

Table P : Staff Turnover in the  
Past 12 Months by Branch

Branch	Number of Employees Left (%)		Number of Employees Recruited (%)		Number of Employees	Staff * Turnover Rate
Accounting Firms	2 181	(18.0%)	3 525	(26.8%)	18 994	11.5%
Government Departments and Subvented Organizations	243	(2.0%)	351	(2.7%)	5 195	4.7%
Commerce and Services Establishments	8 952	(74.0%)	8 658	(65.9%)	65 501	13.7%
Industrial Establishments	724	(6.0%)	611	(4.6%)	5 828	12.4%
<b>All Branches</b>	<b>12 100</b>	<b>(100%)</b>	<b>13 145</b>	<b>(100%)</b>	<b>95 518</b>	<b>12.7%</b>

\* Staff Turnover Rate in a Specified Period of Time =  $\frac{\text{No. of Employees Left in the Specified Period of Time}}{\text{Average No. of Employees in the Specified Period of Time}}$

The average no. of employees could be the no. of employees at the end of the specified period if the no. of employees is stable throughout that specified period.

2.32 The staff turnover rate seemed to be consistent with the distribution of vacancies among branches. Accounting personnel, having had sufficient working experience in accounting firms and got the professional designations, could change their jobs from accounting firms to commercial/industrial firms. The staff turnover rate of “Accounting Firms Branch” was 11.5%. This Branch recorded 228 vacancies which was the highest among the 4 branches. The staff turnover rate of “Commerce and Services Establishments Branch” was the highest (13.7%) among the 4 branches, of which 207 vacancies were recorded at the date of survey.

**Number of Internal Promotions in the Past 12 Months**  
(Appendix 6 – Table 7)

2.33 There have been 3 132 (3.3% of the 95 518 persons engaged) accounting employees promoted within the establishments in the accountancy sector. The number of internal promotions from various job levels are summarized in Table Q below. It indicated that accounting employees at the job level of Clerk/Associate had a better opportunity to get promotion. 60.7% of the internal promotions were from Clerk/Associate to Supervisor/Senior. In addition, organizations preferred to fill senior management positions by internal promotions, e.g. 80.8% of Partner/Director positions were taken up by Senior Managers/Managers via internal promotions.

Table Q: Number of Internal Promotions of the Accountancy Sector in the Past 12 Months

<u>Job Level</u>	<u>No. of Internal Promotions</u>	<u>Total No. of Recruits</u>	<u>Percentage of No. of Internal Promotions to Total No. of Recruits</u>
From Manager/Senior Manager to Partner/Director	59	73	80.8%
From Manager to Senior Manager	196	952	20.6%
From Supervisor/Senior to Manager	472	1 112	42.4%
From Clerk/Associate to Supervisor/ Senior	2 179	3 588	60.7%
From Others to Clerk/Associate	219	10 481	2.1%
From Others to Trainer/Teacher	7	71	9.9%
<b>Total</b>	<b>3 132</b>	<b>16 277</b>	<b>19.2%</b>



## Wastage

(Appendix 6 – Table 6, Tables 6.1 to 6.4)

2.34 During the observation period, 1 346 accounting personnel were reported to have either left the accounting field (including retrenchment), emigrated, retired, repatriated or gone on to further studies as shown in Table R. The wastage of 1 346 persons represented 1.4% of the manpower demand of 96 099 in 2009. However, it is expected that the wastage rate could be higher if the 2 413 accounting personnel who had resigned for “Other Reasons” and “Reasons Unknown” were taken into account. The Training Board decided to adopt a 1.4% wastage rate to be on the conservative side.

Table R : Number of Accounting Personnel Leaving the Accountancy Sector in the Past 12 Months

<u>Reason</u>	<u>Number of Employees Left</u>
Taking up another accounting position in Hong Kong	7 899
Taking up a non-accounting position in Hong Kong	296
Emigration	259
Repatriation	94
Retirement	359
Further studies	77
Retrenchment <sup>#</sup>	261
Other reasons*	513
Reasons unknown	1 900
<b>Total</b>	<b>11 658</b>
Manpower Demand in 2009	96 099

# Based on the experience in previous surveys, most of the employees left the company due to retrenchment might not join the accountancy sector again.

\* Other reasons included health problems, taking care of family and personal reasons, etc.

2.35 Table S shows the breakdown of the reasons for taking up a non-accounting position in Hong Kong. 296 (2.6%) of the 11 397 resignations were leaving the accounting field for better working conditions/prospects. Details of the staff turnover statistics of individual branches are given in Tables 6.1 to 6.4 of Appendix 6.

Table S : Reasons for Taking up a Non-accounting Position in Hong Kong

<u>Reason</u>	<u>Number of Resignations</u>	<u>(Percentage)</u>
Better working hours	40	(13.5%)
Better remuneration package	150	(50.7%)
Better prospects	96	(32.4%)
Others*	10	(3.4%)
<b>Total</b>	<b>296</b>	<b>(100%)</b>

\* Others included pursuing personal interest in other fields, etc.

## Recruitment Difficulties

(Appendix 6 – Tables 8 to 9)

2.36 The 2009 Survey reveals that among the total 26 599 establishments (99 establishments from the total 26 599 establishments did not answer the question on “experience of recruitment difficulties”) in the accountancy sector, majority of the establishments had not encountered any recruitment difficulties in the 12 months prior to the fieldwork of the 2009 Survey. Further analysis by the size of establishment shows that a larger percentage of the 2 147 large establishments with 100 or above employees had experienced difficulties in recruiting employees. For the 24 452 small establishments with less than 100 employees, most of the employers might not have recruitment difficulties as these small establishments had not tried to recruit employees to fill the vacancies of accounting positions because of their small operations. Their accounting function was of so small a scale that it could be taken up by other staff members.

2.37 Table T shows the number of large establishments (with 100 or above employees) which had encountered recruitment difficulties in the 12 months prior to the fieldwork of the 2009 Survey. 234 of the total 2 147 large establishments (about 10.9%) reported that they had encountered difficulties in recruiting staff at various job levels.

Table T: Number of Large Establishments Encountered Recruitment Difficulties in the Past 12 Months

<u>Recruitment Difficulties</u>	<u>Number of Large Establishments (%)</u>					
	<u>Partner/ Director</u>	<u>Senior Manager</u>	<u>Manager</u>	<u>Supervisor/ Senior</u>	<u>Clerk/ Associate</u>	<u>Trainer/ Teacher</u>
Yes	2 (0.1)	41 (1.9)	26 (1.2)	57 (2.6)	105 (4.9)	3 (0.1)
No	4 (0.2)	84 (3.9)	37 (1.7)	231 (10.8)	695 (32.4)	23 (1.1)
Have not recruited or tried to recruit	2 059 (95.9)	1 940 (90.4)	2 002 (93.3)	1 777 (82.8)	1 265 (58.9)	2 039 (95.0)
Refusal Cases	82 (3.8)	82 (3.8)	82 (3.8)	82 (3.8)	82 (3.8)	82 (3.8)
<b>Total</b>	<b>2 147 (100)</b>	<b>2 147 (100)</b>	<b>2 147 (100)</b>	<b>2 147 (100)</b>	<b>2 147 (100)</b>	<b>2 147 (100)</b>

2.38 Employers who have encountered recruitment difficulties reported that the main reasons of recruitment difficulties were ‘Working conditions/remuneration package could not meet recruits’ expectations’ and ‘Lack of candidates with relevant experience and training’. The rates of these 2 reasons to the total reasons were 42.7% and 35.1% respectively. The 2009 Survey also reveals that 3.6% of the reasons of recruitment difficulties were ‘Insufficient accounting graduates from tertiary institutions’ which might imply that the tertiary education and training might not catch up with the changes in accounting standards. Table U shows the reasons of recruitment difficulties and their respective percentages.

Table U: Reasons of Recruitment Difficulties  
in the Past 12 Months

Job Level	<u>Reason</u>					<u>Total</u>
	<u>General labour shortage in Hong Kong</u>	<u>Insufficient accountancy graduates from tertiary institutions</u>	<u>Lack of candidates with relevant experience and training</u>	<u>Working conditions/ remuneration package could not meet recruits’ expectations</u>	<u>Other reasons*</u>	
Partner/ Director	1	-	2	1	-	<b>4</b>
Senior Manager	3	-	76	16	1	<b>96</b>
Manager	9	-	24	9	-	<b>42</b>
<b>Sub-total</b>	<b>13</b>	<b>-</b>	<b>102</b>	<b>26</b>	<b>1</b>	<b>142</b>
Supervisor/ Senior	18	20	64	42	1	<b>145</b>
Clerk/ Associate	237	46	476	711	72	<b>1 542</b>
Trainer/ Teacher	-	-	1	3	-	<b>4</b>
<b>Total</b>	<b>268</b> <b>14.6%</b>	<b>66</b> <b>3.6%</b>	<b>643</b> <b>35.1%</b>	<b>782</b> <b>42.7%</b>	<b>74</b> <b>4.0%</b>	<b>1 833</b> <b>100%</b>

\* Other reasons included work place too far from home and the requirement to possess special software knowledge was not met, etc.

**Number of Hong Kong Accounting Employees  
Having to Work in Mainland**  
(Appendix 6 – Table 10)

2.39 The 2009 Survey reveals that there were 14 145 accounting employees who had to work in Mainland during the survey period. Of these, 221 (1.6%) were on Stationed Basis and 13 924 (98.4%) were on Travelling Basis. Comparison of the numbers of Hong Kong accounting employees who had to work in Mainland in 2009 and 2007 is summarized in Table V.

Table V: Comparison of the Number of Hong Kong Accounting Employees Having to Work in Mainland in 2009 and 2007

<u>Working Mode</u>	<u>Number of Employees</u>		<u>Changes Increase (Decrease)</u>
	<u>2007</u>	<u>2009</u>	
Stationed Basis	485 4.1%	221 1.6%	(264) (54.4%)
Travelling Basis	11 204 95.9%	13 924 98.4%	2 720 24.3%
<b>Total</b>	<b>11 689</b> <b>100%</b>	<b>14 145</b> <b>100%</b>	<b>2 456</b> <b>21.0%</b>

2.40 As shown in Table V, the number of Hong Kong accounting employees who had to station on the Mainland for operational needs had decreased by 264 persons; a decrease of 54.4% in comparison with the 485 persons in 2007. It is understandable that following the trend of the integration of business activities of Hong Kong and China, and the high staff cost in stationing on the Mainland, the demand for accounting personnel stationing on the Mainland had decreased. During the same period, the number of Hong Kong accounting employees who had participated on the Mainland operations on travelling basis had increased by 2 720 persons, or 24.3% of the 11 204 persons in 2007. The accounting personnel on travelling basis were mainly to support the company's operations in the Mainland.

**Effects of Mainland Operations  
on Hong Kong Accounting Employees**  
(Appendix 6 – Table 11)

2.41 The 2009 Survey reveals that 2 additional accounting employees needed to be recruited as a result of Mainland operations. Employers further reported that 298 existing accounting employees had to be trained for the purposes of handling operations in Mainland. Comparison of the effects of Mainland operations on Hong Kong accounting employees in 2009 and 2007 is summarized in Table W.

Table W: Comparison of Effects of Mainland Operations  
on Hong Kong Accounting Employees in 2009 and 2007

<u>Effects</u>	<u>Number of Employees</u>		
	<u>2007</u>	<u>2009</u>	<u>Changes Increase (Decrease)</u>
Additional Accounting Employees Need to be Recruited	242	2	(240) (99.2%)
Number of Existing Accounting Employees to be Trained for Mainland Operations	741	298	(443) (59.8%)

2.42 There was a trend that some companies had employed local people to work in the Mainland, therefore, they might not be required to recruit additional accounting employees to support the Mainland operations. In addition, many Hong Kong accounting employees had already taken the PRC Accounting and Taxation Courses. It was evidenced by the survey findings that the above 2 figures decreased drastically over the past 2 years.

**Accounting Function Moved  
Out of Hong Kong**  
(Appendix 6 – Tables 12 to 13)

2.43 In the 2009 Survey, employers were asked whether the accounting function of their establishments had been moved to subsidiaries outside Hong Kong and the percentage of the number of accounting employees to work in subsidiaries outside of Hong Kong as a result of the movement of the accounting function. Details of the survey findings are summarized in Table X.

Table X: Movement of the Accounting Function  
Outside Hong Kong in the Accountancy Sector

<u>Branch</u>	<u>Number of Establishments</u>			<u>Total</u>
	<u>Yes (Percentage)</u>	<u>No (Percentage)</u>	<u>Unspecified/ Refusal Cases (Percentage)</u>	
Accounting Firms	- ( - )	1 790 (93.6)	123 (6.4)	<b>1 913</b> <b>(100)</b>
Government Departments and Subvented Organizations	- ( - )	21 (80.8)	5 (19.2)	<b>26</b> <b>(100)</b>
Commerce and Services Establishments	7 ( - )	21 320 (97.0)	645 (3.0)	<b>21 972</b> <b>(100)</b>
Industrial Establishments	- ( - )	2 485 (92.4)	203 (7.6)	<b>2 688</b> <b>(100)</b>
<b>Total</b>	<b>7</b> <b>( - )</b>	<b>25 616</b> <b>(96.3)</b>	<b>976</b> <b>(3.7)</b>	<b>26 599</b> <b>(100)</b>

2.44 As shown in Table X, only 7 establishments in the “Commerce and Services Establishments Branch” indicated that they had moved their accounting function out of Hong Kong. About 96.3% of the 26 599 establishments (25 616) said that they had not moved their accounting function outside Hong Kong. Among the 7 establishments, only 1 establishment reported that their accounting employees (in the range of 11% to 20%) had been transferred to work in subsidiaries outside Hong Kong as a result of the move.

**Comparison of Training Expenses of the Previous Year  
and Training Budget for the Next Year**

*(Appendix 6 – Tables 14 to 15)*

2.45 The 2009 Survey reveals that most of the employers (93.8% of 26 599 establishments) had kept their staff training expenses more or less the same in 2007 and 2008. 618 (about 2.3% of the 26 599) establishments had reported that they had increased their staff training expenses in 2008. Details of the changes are summarized in Table Y.

Table Y: Comparison of Training Expenses  
in 2008 and 2007

	<u>Training Expenses of 2008 Compared with Those of 2007</u>	<u>Number of Establishments</u>	<u>(Percentage)</u>
No Change		24 957	(93.8)
Increase by	> 50%	213	(0.8)
	21% - 50%	20	(0.1)
	11% - 20%	140	(0.5)
	5% -10%	218	(0.8)
	< 5%	27	(0.1)
	<b>Sub-total</b>	<b>618</b>	<b>(2.3)</b>
Decrease by	> 50%	2	( - )
	21% - 50%	14	(0.1)
	11% - 20%	15	(0.1)
	5% -10%	5	( - )
	< 5%	( - )	( - )
	<b>Sub-total</b>	<b>36</b>	<b>(0.2)</b>
Unspecified/Refusal Cases		988	(3.7)
	<b>Total</b>	<b>26 599</b>	<b>(100)</b>



2.46 With regard to the training budget for 2009, survey findings show that about 94.3% of 26 599 establishments (25 084) had planned to maintain the same training budget for 2009 with those spent in 2008. Table Z shows the statistics reflected by 2009 Survey.

Table Z: Comparison of Training Budget for 2009 with Training Expenses of 2008

<u>Training Budget for 2009 Compared with Training Expenses of 2008</u>		<u>Number of Establishments</u>	<u>(Percentage)</u>
No Change		25 084	(94.3)
Increase by	> 50%	33	(0.1)
	21% - 50%	23	(0.1)
	11% - 20%	58	(0.2)
	5% -10%	225	(0.9)
	< 5%	37	(0.1)
	<b>Sub-total</b>	<b>376</b>	<b>(1.4)</b>
Decrease by	> 50%	26	(0.1)
	21% - 50%	43	(0.2)
	11% - 20%	75	(0.3)
	5% -10%	4	( - )
	< 5%	3	( - )
	<b>Sub-total</b>	<b>151</b>	<b>(0.6)</b>
Unspecified/Refusal Cases		988	(3.7)
<b>Total</b>		<b>26 599</b>	<b>(100)</b>

2.47 376 (about 1.4% of 26 599) establishments indicated that they would increase their staff training budget at various ranges for 2009. Furthermore, 25 084 (94.3% of 26 599) establishments would maintain their staff training expenses unchanged. It seems that the training function is important in the manpower development, despite the financial tsunami and low business activities in the community, employers in the accountancy sector were willing to invest in the staff training function.

## **Topics of Training for Manpower Development**

*(Appendix 6 – Table 16, Tables 16.1 to 16.4)*

2.48 In the 2009 Survey, employers were asked to give ideas on the training topics which were important to the manpower development in the accountancy sector. The topics of training for various job levels listed in the order of importance are summarized in Tables AA to AF.

### Table AA: Topics of Training for Partners/Directors

1. Financial Accounting
2. Auditing
3. Updates of Accounting Standards
4. Principles and Practices of Management
5. Problem Solving and Decision Making

### Table AB: Topics of Training for Senior Managers

1. Problem Solving and Decision Making
2. Risk Management
3. Crisis Management
4. Time Management
5. Strategic Management

### Table AC: Topics of Training for Managers

1. Risk Management
2. Problem Solving and Decision Making
3. Updates of Accounting Standards
4. Leadership
5. Financial Accounting

### Table AD: Topics of Training for Supervisors/Seniors

1. Financial Accounting
2. Updates of Accounting Standards
3. Cost and Management Accounting
4. Auditing
5. Tax Compliance and Planning

Table AE: Topics of Training for Clerks/Associates

1. Financial Accounting
2. Cost and Management Accounting
3. Cross-exposure to Other Accounting Functions
4. Updates of Accounting Standards
5. Information Systems Application Skills

Table AF: Topics of Training for Trainers/Teachers

1. Cost and Management Accounting
2. Financial Accounting
3. Updates of Accounting Standards
4. Presentation Skills
5. Coaching and Counseling

2.49 Generally speaking, Problem Solving and Decision Making Skills, Risk Management and Time Management Skills and Updates of Accounting Standards are important training topics for managerial staff. Basic accounting-related knowledge such as Updates of Accounting Standards, Cost and Management Accounting, Financial Accounting and Cross-exposure to Other Accounting Functions, etc. are crucial to Supervisors/Seniors, Clerks/Associates and Trainers/Teachers.

2.50 Apart from the topics of training listed in Table 16 of Appendix 6, employers also suggested the following training topics for accounting personnel:

1. Training on Work Attitude;
2. Teaching and Assessment Skills relating to the outcome based teaching and learning approach; and
3. Training on the preparation for taking examinations.

**Incentives to Encourage Employers to Provide Training to Their Employees**

*(Appendix 6 – Table 17)*

2.51 In the 2009 Survey, employers were requested to suggest means to encourage establishments to provide training to their employees. Survey findings showed that “Reimbursement of course fees to employers”, “Provision of subsidy to employers” and “Government loan/grant to employers” were the incentives to encourage employers to invest in staff training function. The percentages of the number of establishments suggested the above 3 means were 41.6%, 30.3% and 24.2% respectively.

**Estimated Percentage of Training Provided by External Course Providers in the Next 12 Months**

*(Appendix 6 – Table 18)*

2.52 The 2009 Survey reveals that some establishments would sponsor their employees to take part in training programmes provided by external course providers in the next 12 months. Details figures are shown in Table AG. Generally speaking, the number of establishments fully rely on the training programmes provided by external course providers is larger than the number of establishments sourcing out only part of their staff training functions to external course providers. It should be noted that for establishments which did not sponsor employees to attend external training programmes might not provide in-house training to their employees as this Survey did not ask for this information.

Table AG: Estimated Percentage of Training Provided by External Course Providers in the Next 12 Months

<u>Job Level</u>	<u>Number of Establishments</u>					
	<u>0%</u>	<u>1% - 24%</u>	<u>25% - 49%</u>	<u>50% - 74%</u>	<u>75% - 99%</u>	<u>100%</u>
Partner/Director/ Senior Manager/ Manager	7 075	388	359	237	115	1 910
Supervisor/Senior	7 705	468	189	381	377	2 154
Clerk/Associate	16 221	708	614	250	403	4 028
Trainer/Teacher	241	10	2	4	27	41

## Part-time Accounting Employees Employed in the Accountancy Sector

2.53 In the 2009 Survey, 2 208 part-time accounting employees were employed in the accountancy sector to help the full-time accounting employees perform the accounting-related functions. Table AH shows the part-time accounting employees' statistics in 2009 and 2007. The number of part-time accounting employees had decreased from 2 289 in 2007 to 2 208 in 2009. One of the reasons for the decrease in part-time accounting employees might be due to the completion of project, the part-time staff might not be required to help support the accounting function. The 2009 Survey reveals that at managerial level, the number of part-time employees decreased from 328 in 2007 to 114 in 2009. In addition, the number of part-time Trainers/Teachers increased from 105 in 2007 to 209 in 2009, as the demand for accounting employees was high before the financial tsunami, most of the educational institutions and training providers had expanded their course portfolios to meet the market demand.

Table AH: Comparison of Part-time Accounting Employees in 2009 and 2007

<u>Job level</u>	<u>2007</u>		<u>2009</u>		<u>Changes Increase (Decrease)</u>
	<u>Full-time Accounting Employees</u>	<u>Part-time Accounting Employees</u>	<u>Full-time Accounting Employees</u>	<u>Part-time Accounting Employees</u>	
Partner/Director	-	-	2 739	109	109
Senior Manager	14 541	307	12 529	1	(306)
Manager	3 876	21	4 147	4	(17)
<b>Sub-total</b>	<b>18 417</b>	<b>328</b>	<b>19 415</b>	<b>114</b>	<b>(214)</b>
Supervisor/Senior	21 648	14	22 487	1	(13)
Clerk/Associate	49 381	1 842	52 760	1 884	42
Trainer/Teacher	739	105	856	209	104
<b>Total</b>	<b>90 185</b>	<b>2 289</b>	<b>95 518</b>	<b>2 208</b>	<b>(81)</b>

**Forecast of Manpower in 2010**  
(Appendix 6 – Table 1)

2.54 Employers were asked to forecast their manpower in 2010 in the 2009 Survey. The forecast number of employees in January 2010 was 96 233, an increase of 134 persons (0.1%) in comparison with the manpower demand of 96 099 persons engaged in January 2009. Table AI shows the distribution of manpower forecast in the 4 branches.

Table AI : Forecast of Manpower in 2010  
by Branch by Job Level

Branch	Manpower Demand																							
	Partner/Director		Senior Manager		Manager		Sub-total		Supervisor/Senior		Clerk/Associate		Trainer/Teacher		Total									
	2009	2010	Increase (Decrease)	2009	2010	Increase (Decrease)	2009	2010	Increase (Decrease)	2009	2010	Increase (Decrease)	2009	2010	Increase (Decrease)	2009	2010	Increase (Decrease)						
Accounting Firms	2 739	2 739	-	1 684	1 699	15 0.9%	988	984	(4) (0.4%)	5 411	5 422	11 0.2%	4 412	4 431	19 0.4%	9 330	9 404	74 0.8%	69	70	1 1.4%	19 222	19 327	105 0.5%
Government Departments and Subvented Organizations	-	-	-	827	828	1 0.1%	149	149	-	976	977	1 0.1%	1 329	1 330	1 0.1%	2 620	2 621	1 -	320	320	-	5 245	5 248	3 0.1%
Commerce and Services Establishments	-	-	-	9 437	9 479	42 0.4%	2 864	2 831	(33) (1.2%)	12 301	12 310	9 0.1%	15 665	15 724	59 0.4%	37 271	37 233	(38) (0.1%)	471	464	(7) (1.5%)	65 708	65 731	23 -
Industrial Establishments	-	-	-	604	604	-	180	180	-	784	784	-	1 294	1 294	-	3 846	3 849	3 0.1%	-	-	-	5 924	5 927	3 0.1%
<b>All Branches</b>	<b>2 739</b>	<b>2 739</b>	<b>-</b>	<b>12 552</b>	<b>12 610</b>	<b>58</b> <b>0.5%</b>	<b>4 181</b>	<b>4 144</b>	<b>(37)</b> <b>(0.9%)</b>	<b>19 472</b>	<b>19 493</b>	<b>21</b> <b>0.1%</b>	<b>22 700</b>	<b>22 779</b>	<b>79</b> <b>0.3%</b>	<b>53 067</b>	<b>53 107</b>	<b>40</b> <b>0.1%</b>	<b>860</b>	<b>854</b>	<b>(6)</b> <b>(0.7%)</b>	<b>96 099</b>	<b>96 233</b>	<b>134</b> <b>0.1%</b>

2.55 Employers forecast that the total number of accounting personnel would increase from 96 099 in 2009 to 96 233 in 2010, representing a growth rate of 0.1%. As a result of the financial tsunami, many responding employers were quite conservative in estimating their manpower needs in 2010. Therefore, a modest manpower growth rate was reported.

2.56 The forecast manpower demand of 96 233 means that employers expected the net demand for accountancy manpower in the next 12 months to be 715 persons:

Forecast manpower demand in January 2010	96 233
Current manpower demand in January 2009	96 099
<hr/>	
Forecast net increase	134
Add: Inputs to fill existing vacancies in 2009	581
<hr/>	
<b>Total</b>	<b>715</b>

### **Projection of Manpower**

*(Appendix 6 – Table 1)*

2.57 Employers were requested to forecast their manpower requirements for the next 12 months by job level. Details of the forecast are summarized as follows:

	<u>Manpower Demand in 2009</u>	<u>Forecast Manpower Demand in 2010</u>	<u>Average Annual Growth (%)</u>
Partner/Director	2 739	2 739	- (-)
Senior Manager	12 552	12 610	58 (0.5%)
Manager	4 181	4 144	-37 (-0.9%)
<hr/>			
<b>Sub-total</b>	<b>19 472</b>	<b>19 493</b>	<b>21 (0.1%)</b>
Supervisor/Senior	22 700	22 779	79 (0.3%)
Clerk/Associate	53 067	53 107	40 (0.1%)
Trainer/Teacher	860	854	-6 (-0.7%)
<hr/>			
<b>Total</b>	<b>96 099</b>	<b>96 233</b>	<b>134 (0.1%)</b>

2.58 In accordance with employers' forecast, manpower projections are then translated into projected additional manpower requirements for 2010 by job level as shown in Table AJ below.

Table AJ : Projected Additional Manpower Requirements for 2010

<u>Employers' Forecast</u>	<u>Projected Additional Manpower Requirements for 2010</u>
<u>Job Level</u>	
Managerial	21
Supervisory	79
Clerical	40
Trainer/Teacher	-6
<b>Sub-total</b>	<b>134</b>
<u>Replacement for Wastage*</u>	
Estimated at 1.4% of the Manpower Demand of 96 099 per annum	1 346
<b>Total</b>	<b>1 480</b>

\* Wastage refers to those employees who left the accountancy field due to retrenchment, retirement, emigration, repatriation, further studies or taking up a non-accounting position in Hong Kong. Establishments have to recruit staff as replacement for the wastage.

2.59 Table AJ shows that in 2010, the accountancy sector would need to recruit 1 480 accounting employees to cope with the demand resulting from manpower growth and to replace those leaving the sector permanently through retrenchment, retirement, emigration, repatriation, further studies and taking up a non-accounting position in Hong Kong.



## Manpower Projection for 2010-2014 by the Labour Market Analysis Method

2.60 Apart from the employers' forecast, the Labour Market Analysis (LMA Method) and the Adaptive Filtering Method (AFM) can also be used to project the manpower of the Accountancy Sector for the years 2010-2014. The Training Board, having reviewed the projected manpower demand derived from the three methods, decided to adopt the figures projected by the LMA Method. A detailed description of the LMA Method is given in Appendix 7. The projected manpower requirements for 2010-2014 using the two methods are summarized as follows:

Table AK : Projected Manpower for 2010-2014

Year	Manpower Demand	Projected (LMA)	Projected (AFM)	Projected (EF)
2009	96 099			
2010		96 871 (+0.8%*)	97 616 (+1.6%*)	96 233 (+0.1%*)
2011		97 947 (+1.1%**)	98 903 (+1.3%**)	
2012		99 069 (+1.1%**)	99 976 (+1.1%**)	
2013		100 366 (+1.3%**)	100 869 (+0.9%**)	
2014		101 825 (+1.5%**)	101 610 (+0.7%**)	
*	as percentage change vs manpower demand in 2009			
**	as percentage change vs projected manpower in the previous year			
LMA	Labour Market Analysis			
AFM	Adaptive Filtering Method			
EF	Employers' Forecast at the date of survey			

2.61 In accordance with the manpower projection derived from the LMA Method, the projected additional manpower requirements for 2010 have been worked out and shown in Table AL below.

Table AL : Projected Additional Manpower Requirements for 2010 (LMA Method)

Job Level	Manpower Projection for 2010 (LMA Method) <sup>#</sup>	Manpower Demand in 2009	Projected Additional Employees for 2010	Replacement for Wastage	Projected Additional Manpower Requirements for 2010
Managerial	19 665	19 472	193	273	466
Supervisory	22 861	22 700	161	318	479
Clerical	53 473	53 067	406	743	1 149
Trainer/Teacher	872	860	12	12	24
<b>Total</b>	<b>96 871</b>	<b>96 099</b>	<b>772</b>	<b>1 346</b>	<b>2 118</b>

# The projected number of employees at 4 job levels are derived from the Projected Manpower 2010 under LMA Method (paragraph 2.60) and the ratio of manpower structure (paragraph 2.4).

## Manpower Supply and Demand

### Demand for Accounting Personnel

2.62 In accordance with the projected additional manpower requirements for 2010 listed in Table AL, the accountancy sector need additional employees to take up 466 managerial positions, 479 supervisory positions, 1 149 clerical positions and 24 trainer/teacher positions. Regarding the analysis of minimum education requirement of employees as shown in Table J of paragraph 2.23, the accountancy sector need 699 (354 + 208 + 113 + 24) persons who possess a university degree to take up positions of the above 4 job levels. In addition, the accountancy sector need to recruit 428 (101 + 189 + 138) persons who possess sub-degree/associate degree qualifications to take up positions of the above 4 job levels.

### Supply of Accounting Personnel

2.63 Based on the information provided by the University Grants Committee of Hong Kong (UGC), the Hong Kong Institute of Vocational Education (IVE) and course providers\* running accounting courses which had been accredited by the Hong Kong Council for Accreditation of Academic and Vocational Qualifications, the planned number of graduates in accounting discipline is summed up in Table AM.

Table AM : Supply of Accounting Graduates

	<u>Estimated Number of Graduates in 2009/2010</u>
Degree	1 364
Sub-degree	2 339
<b>Total</b>	<b>3 703</b>

\* The Training Board wrote to course providers requesting for their estimated number of sub-degree graduates in 2009/2010. However, only 26% of the course providers replied. The estimated number of graduates reported by these 26% of the course providers had been included in the figures shown in Table AM. Users of the survey findings should note that the data collected might not be comprehensive.

2.64 The manpower demand for local accounting graduates in the next 12 months are presented below:

Table AN : Demand for Local Graduates of  
Accounting Discipline in the Next 12 Months

<u>Employers' Demand for Accounting Employees with Degree or Sub-degree Qualifications</u>	
Degree	699
Sub-degree	428
<b>Total</b>	<b>1 127</b>

2.65 It appears from Tables AM and AN that the supply of 3 703 local graduates of accounting discipline from tertiary institutions in the next 12 months should be able to meet the demand. In addition, some local graduates of accounting discipline who had not joined the accountancy sector might work in other economic sectors in the community or pursuing further studies particular for sub-degree holders. Nevertheless, it should be noted that the net manpower growth for the next year as shown in paragraph 2.61 above is 772. Added to this is a wastage of about 1.4% of the manpower demand of 96 099 (1 346 persons). Therefore, the required number of fresh input to the accountancy sector should be 2 118 (772 + 1 346), which could be met by graduates from tertiary institutions.

## SECTION III

### RECOMMENDATIONS

#### **Utilization of the 2009 Manpower Survey Report**

3.1 The 2009 Manpower Survey Report was compiled with the aim to furnishing users with information on manpower situation and training needs of personnel in the Accountancy Sector. Users are advised to take note that after the fieldwork of the Survey, changes in the business environment might have some effects on the projected manpower supply and demand situation in the Accountancy Sector. The financial tsunami in the second half of 2008 in particular had impacts on the manpower demand as well as the manpower training and development strategies for the Accountancy Sector. Users are advised to be cautious when quoting the survey findings as reference materials.

#### **Survey Findings**

3.2 Having analyzed the survey findings, the Training Board accepts that the findings reflect the manpower and training situation of the accounting personnel in the surveyed establishments. As the establishments selected for the survey had sufficient representation of the Accountancy Sector, the Training Board recommends that the survey results could be used as a reference when employers formulate manpower training and development strategies for their employees.

3.3 The Training Board would also like to thank all focus group members for their valuable views and comments on the analyses of manpower statistics of the 2009 Manpower Survey, business outlook of the accountancy profession and the manpower training and development strategies for accounting personnel. Their views have been incorporated into relevant sections of the manpower survey report for public reference.

#### **Future Surveys**

3.4 The Training Board considers that the current practice of conducting manpower surveys at a 2-year interval is useful in building a series of historical data for comparison and for projecting future manpower requirements. As Hong Kong's economy is changing so rapidly, it is essential that the manpower demand and supply situation be closely monitored to enable the Training Board to recommend measures to meet the training requirements of the Accountancy Sector.

## Manpower Demand and Training Requirements in the Accountancy Sector

3.5 Based on the manpower forecast for the next year made using the Labour Market Analysis Method (LMA), the Training Board has projected the future manpower and training requirements for the next year by job level. With reference to the projected additional manpower requirements for 2010 listed in Table AL of paragraph 2.61, the Training Board recommends that the Accountancy Sector should cater for the training needs of about 98 217 persons working in the Accountancy Sector as shown in Table AO.

Table AO: Recommended Training Requirements for 2010

<u>Job Level</u>	<u>Manpower Demand in 2009</u>	<u>Training Requirements for Projected Additional Manpower for 2010</u>	<u>Total Training Requirements</u>
Managerial	19 472	466	19 938
Supervisory	22 700	479	23 179
Clerical	53 067	1 149	54 216
Trainer/Teacher	860	24	884
<b>Total</b>	<b>96 099</b>	<b>2 118</b>	<b>98 217</b>

### Strategies to Attract and Retain Talents

3.6 To attract and retain talents, employers should help plan the career paths of individual employee. Clear messages and specific guidelines on their training and development as well as the promotion routes should be conveyed to each employee. The provision of a better prospect to accounting employees would be an effective strategy to attract and retain talents. This is also the motivation for youngsters to accept long working hours in the Accountancy Sector.

### Manpower Training

3.7 Following the continuing cooperations of the CEPA between Hong Kong and Mainland, the Training Board believes that would be growing demand in Hong Kong for capital financing and/or investment advice by Mainland entities. This would imply the demand for professionals such as accounting practitioners, financial planners and analysts as well as lawyers, etc. to provide professional services for the capital market operations.

3.8 The Training Board further considers that in order for Hong Kong to maintain its status as an international financial centre, employers should make long-term plans on their manpower training and development. Nowadays, there are strong demand for asset management and financial management services in the community, not only accounting personnel but also banking and finance personnel should upgrade themselves continuously in order to meet the increasing demand for high level job skills and knowledge in the business community.

3.9 With regard to the mode of training, the Training Board recommends that apart from the systematic in-house training programmes provided to their employees, employers should make good use of services provided by external training course providers. In addition to the Continuing Education Fund, employers indicated that more subsidies in other forms such as “government loan/grant to employers”, etc. could be provided to encourage the provision of staff training.

### **Training Programmes**

3.10 As evidenced by the employers’ suggestions on the training topics which are important to the manpower development in the Accountancy Sector, a wide spectrum of training programmes should be provided to accounting employees. The provision of training to employees not only upgrades the job knowledge and skills of employees, but also broadens and deepens the exposures of employees to different trades/ industries.

3.11 With regard to training courses/programmes, the following topics are recommended:

I: Topics of Training for Partners/Directors

1. Financial Accounting
2. Auditing
3. Updates of Accounting Standards
4. Principles and Practices of Management
5. Problem Solving and Decision Making

II: Topics of Training for Senior Managers

1. Problem Solving and Decision Making
2. Risk Management
3. Crisis Management
4. Time Management
5. Strategic Management

III: Topics of Training for Managers

1. Risk Management
2. Problem Solving and Decision Making
3. Updates of Accounting Standards
4. Leadership
5. Financial Accounting

IV: Topics of Training for Supervisors/Seniors

1. Financial Accounting
2. Updates of Accounting Standards
3. Cost and Management Accounting
4. Auditing
5. Tax Compliance and Planning

V: Topics of Training for Clerks/Associates

1. Financial Accounting
2. Cost and Management Accounting
3. Cross-exposure to Other Accounting Functions
4. Updates of Accounting Standards
5. Information Systems Application Skills

VI: Topics of Training for Trainers/Teachers

1. Cost and Management Accounting
2. Financial Accounting
3. Updates of Accounting Standards
4. Presentation Skills
5. Coaching and Counseling

3.12 Furthermore, same topic of training courses could be offered to accounting personnel at various job levels with depth of content adjusted to the needs of target participants to enhance the training effectiveness.

## **Accountancy Conferences and Seminars**

3.13 The Training Board considers that there is a need to organize accountancy conferences and seminars regularly. The objectives are to provide a forum for accounting personnel at different levels to share their valuable experiences and skills, and to discuss issues concerning the development of the accountancy profession. In addition, topics of the seminars relating to the career development targeted at junior accounting personnel and/or students of tertiary institutions could also help promote the career prospects and training opportunities of young accounting personnel. Furthermore, conferences and seminars aim at promoting knowledge exchanges between Hong Kong and Mainland are also recommended.



Accountancy Training Board  
Membership List  
(as at 30.6.2009)

Chairman:

Mr Kennedy LIU Tat-yin (nominated by a major international accounting firm)

Members:

Mr Allan AW (nominated by The Chinese General Chamber of Commerce)

Ms Susanna CHAN Sau-ching (representing the Executive Director of the Vocational Training Council)

Mr William CHAN Wai-hei (ad personam)

Mr CHEUNG Kwong-tat (nominated by the Hong Kong Institute of Certified Public Accountants)

Ms CHEUNG Siu-wan (nominated by the Federation of Hong Kong Industries)

Ms Diana CHUNG Miu-yin (nominated by The Hong Kong Institute of Chartered Secretaries)

Ms Carly FUNG Wai-chu (representing the Director of Accounting Services)

Mr Wilson FUNG Ying-wai (nominated by the Hong Kong Institute of Certified Public Accountants)

Mr George HO Kwok-wah (ad personam)

Dr William HO Mook-lam (nominated by a local small and medium accounting firm)

Mr Marvin HSU Tsun-fai (nominated by The Chinese Manufacturers' Association of Hong Kong)

Mr Johnson KONG Chi-how	(nominated by the Hong Kong Institute of Accredited Accounting Technicians Limited)
Mr LEUNG Man-kay	(nominated by a local small and medium accounting firm)
Mr Raymond LIANG Lok-man	(representing the Commissioner for Labour)
Professor LIN Zhijun	(nominated by a local tertiary institution)
Mr Godwin LO Kin-ming	(nominated by the Employers' Federation of Hong Kong)
Mr Kelvin MAK Po-lung	(nominated by a local tertiary institution)
Mr Johnny NG Sai-chun	(nominated by a commerce and services establishment)
Miss Virginia WONG Lai-hing	(nominated by an industry establishment)

Secretary:

Miss Betty Wong	(Vocational Training Council)
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Accountancy Training Board

Working Party on 2009 Manpower Survey  
Membership List

Convener:

Mr Kennedy LIU Tat-yin	Partner PricewaterhouseCoopers
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Members:

Ms Susanna CHAN Sau-ching	Senior Assistant Executive Director Vocational Training Council
Ms Diana CHUNG Miu-yin	Ex-Director of Corporate Services Tricor Services Limited
Mr Marvin HSU Tsun-fai	Director Diaward Electronic Security Systems Limited
Mr Johnson KONG Chi-how	Managing Director BDO Limited
Mr Godwin LO Kin-ming	Chief Accountant Swire Properties Limited
Mr MAK Chi-keung, Bosco	Assistant Executive Director Vocational Training Council
Mr Johnny NG Sai-chun	Group Chief Executive Tricor Services Limited
Ms Winnie Cheung	Chief Executive and Registrar Hong Kong Institute of Certified Public Accountants
Mr William Lam	Statistician Census and Statistics Department, HKSAR

Secretary:

Miss Betty Wong	Vocational Training Council
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Accountancy Training Board

Focus Group of 2009 Manpower Survey  
of the Accountancy Sector  
Membership List

Convener:

Mr Kennedy Liu	Partner PricewaterhouseCoopers
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Members:

Professor CHAN Koon-hung	Academic Dean of Business Studies and J. K. Lee Chair Professor of Accountancy Lingnan University
Mrs CHENG LAW Wai-fun, Margaret	Head of Corporate Human Resources The Hong Kong & China Gas Co. Ltd.
Mr Charles Cheung	Senior Manager -Group Financial Reporting Group Accounts and Taxation Department Hutchison Whampoa Limited
Mr Pont S K Chiu	Senior Vice President Head, Internal Audit Department Hong Kong Exchanges and Clearing Limited
Mr John KF Ng	Managing Director Tricor Consulting Limited
Mr TSE Wai-chuen, Tony	Chairman and Non-executive Director Henderson Sunlight Asset Management Limited
Ms Connie Yick	Senior Human Resources Manager Grant Thornton
Ms Susanna Chan	Senior Assistant Executive Director Vocational Training Council
Mr Bosco Mak	Assistant Executive Director Vocational Training Council
Miss Gigi Ho	Senior Project Officer Vocational Training Council

Secretary:

Miss Betty Wong	Vocational Training Council
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Accountancy Training Board

Terms of Reference

1. To determine the manpower demand of the industry, including the collection and analysis of relevant manpower and student/trainee statistics and information on socio-economic, technological and labour market developments.
2. To assess and review whether the manpower supply for the industry matches with the manpower demand.
3. To recommend to the Vocational Training Council the development of vocational education and training facilities to meet the assessed manpower demand.
4. To advise the Hong Kong Institute of Vocational Education (IVE) and training & development centres on the direction and strategic development of their programmes in the relevant disciplines.
5. To advise on the course planning, curriculum development and quality assurance systems of the IVE and training & development centres.
6. To prescribe job specifications for the principal jobs in the industry defining the skills, knowledge and training required.
7. To advise on training programmes for the principal jobs in the industry specifying the time a trainee needs to spend on each skill element.
8. To tender advice in respect of skill assessments, trade tests and certification for in-service workers, apprentices and trainees, for the purpose of ascertaining that the specified skill standards have been attained.
9. To advise on the conduct of skill competitions in key trades in the industry for the promotion of vocational education and training as well as participation in international competitions.
10. To liaise with relevant bodies, including employers, employers' associations, trade unions, professional institutions, training and educational institutions and government departments, on matters pertaining to the development and promotion of vocational education and training in the industry.
11. To organize seminars/conferences/symposia on vocational education and training for the industry.
12. To advise on the publicity relating to the activities of the Training Board and relevant vocational education and training programmes of the VTC.
13. To submit to the Council an annual report on the Training Board's work and its recommendations on the strategies for programmes in the relevant disciplines.
14. To undertake any other functions delegated by the Council in accordance with Section 7 of the Vocational Training Council Ordinance.

Distribution of Survey Samples  
調查樣本的分布情況

	<u>Employment Size</u> 僱員人數	<u>Size of Frame</u> (as at September 2008) 機構數目 (2008年9月時)	<u>Sample Size</u> 樣本數目
Accounting Firms 會計師事務所	1 - 49	2 021	239
	50 - 499	16	16
	500 and over	5	5
	500人或以上	-----	-----
		2 042	260
		-----	----
Government Departments and Subvented Organizations 政府部門及資助機構	All sizes with a relatively substantial number of accounting employees 人數不一，但僱有相 當數目的會計人員	34 ---	34 ---
Commerce and Services Establishments 商業及服務行業機構	10 - 19	16 423	138
	20 - 99	12 030	228
	100 - 199	1 099	112
	200 - 499	547	164
	500 and over	329	333
	500人或以上	-----	-----
		30 428	975
		-----	----
Industrial Establishments 工業機構	10 - 19	2 144	52
	20 - 99	1 823	77
	100 - 199	159	29
	200 - 499	98	37
	500 and over	36	36
	500人或以上	-----	-----
		4 260	231
		-----	-----
	Total 總數	36 764 =====	1 500 =====

Headquarters Division 2 總辦事處二科  
20F, Skyline Tower, 39 Wang Kwong Road, Kowloon Bay, Kowloon, Hong Kong  
香港九龍九龍灣宏光道39號宏天廣場20樓  
www.vtc.edu.hk

Telephone No 電話

Facsimile No 傳真

3748 9400

Our Reference 本局檔號 AC/1/2 (2009)

Your Reference 來函檔號



5<sup>th</sup> January 2009

Dear Sir/Madam,

The 2009 Manpower Survey of the  
Accountancy Sector

I am writing to solicit your cooperation in the 2009 Manpower Survey, conducted by the Accountancy Training Board (ACTB) of the Vocational Training Council.

The Accountancy Training Board is appointed by the Chief Executive of the Hong Kong Special Administrative Region (HKSAR) to be responsible for training matters in the accountancy field. To enable it to assess the manpower situation of the sector and formulate training plans, the Training Board has been conducting manpower surveys on a biennial basis. The 2009 Manpower Survey will be conducted from 12<sup>th</sup> January 2009 to 12<sup>th</sup> February 2009.

Over the past years, the manpower survey findings were widely used by employers and training institutions as reference materials for formulating their manpower and business plans. Your participation in the survey is important to its success and I sincerely hope that the survey will provide you with the relevant manpower statistics to assist in the formulation of your company's human resources development plans and strategies.

---- I enclose one copy each of the Explanatory Notes and Survey Questionnaire for your reference and completion. During the survey period, an officer from Census and Statistics Department (C&SD) will call and visit you or your authorized representative to answer any queries and collect the completed questionnaire for data processing.

I wish to assure you that the information collected will be handled in strict confidence and will be published only in the form of statistical summaries without reference to individual organizations. May I also draw your kind attention to the fact that the HKSAR may use the data collected from this survey to assist in the formulation of manpower development policies. For compliance with the Privacy Ordinance, we wish to solicit your explicit consent for us to share our data with the HKSAR for the specific purpose of government's manpower planning and training, with the understanding that confidentiality will again be strictly observed.

The Manpower Survey Report will be uploaded onto the VTC website at <http://actb.vtc.edu.hk>. Kindly provide us with your e-mail address in the enclosed questionnaire and you will be informed of the release of the Survey Report in due course.

Thank you for your kind participation and contribution to the Accountancy Sector. Should you have any queries in connection with the survey, please contact the Manpower Statistics Section of the C&SD by telephoning 2116 8375.

Yours faithfully,

A handwritten signature in black ink, appearing to read 'Kennedy Liu', is written over a horizontal line.

(Kennedy Liu)  
Chairman

Accountancy Training Board

<b>CONFIDENTIAL</b> WHEN ENTERED WITH DATA	填入數據後即成 <b>機密文件</b>
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**VOCATIONAL TRAINING COUNCIL**  
**職業訓練局**

**THE 2009 MANPOWER SURVEY OF THE ACCOUNTANCY SECTOR**  
**會計業2009年人力調查**

**QUESTIONNAIRE (ESTABLISHMENT PARTICULARS)**  
**調查表 (機構資料)**

(PLEASE READ THE ATTACHED EXPLANATORY NOTES BEFORE COMPLETING THIS QUESTIONNAIRE)  
(請於填表前詳閱附註)

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Rec. Type	Survey Code	Industry Code	Establishment No.	Enumerator's No.	Editor's No.	Check Digit	No. of Employees Covered by the Questionnaire
1	2 1	4 5 6 7 8 9	10 11 12 13 14 15	16 17	18 19	20 21 22	23 24 25 26 27

Name of Establishment: \_\_\_\_\_  
機構名稱

Address: \_\_\_\_\_  
地址

Total No. of Full-time Employees in Your Establishment: \_\_\_\_\_  
機構的全職僱員總數

Nature of Business: \_\_\_\_\_  
業務性質

Name of Person to Contact: \_\_\_\_\_  
聯絡人姓名

Position: \_\_\_\_\_  
職位

Tel. No.: \_\_\_\_\_ - \_\_\_\_\_  
電話

Fax No.: \_\_\_\_\_  
傳真

E-mail: \_\_\_\_\_  
電郵

**In your answers to the following questions, please note that only persons engaged in accounting, auditing, taxation, financial or accountancy training functions should be counted; all other categories of persons engaged should be excluded.**

**回答下列問題時，只須填報從事會計、核數、稅務、財務或會計培訓工作僱員的資料；其他僱員的資料毋須填報。**



**VOCATIONAL TRAINING COUNCIL**  
**職業訓練局**  
**THE 2009 MANPOWER SURVEY OF THE ACCOUNTANCY SECTOR**  
**會計業 2009 年人力調查**  
**QUESTIONNAIRE (PART I)**  
**調查表 (第一部分)**

(A) Job Level 職級			(B) No. of Employees at Date of Survey 現有僱員人數	(C) No. of Vacancies at Date of Survey 現有空缺數目	(D) Forecast No. of Employees in 12 Months' Time 預測 12個月後的僱員人數	(E) Minimum Education Requirement for the Job Level 該職級的基本教育程度要求 (see Column I) (見 I 欄)	(F) Requirement of Professional Qualification for the Job Level 該職級專業資格要求 (是"✓"/否"×")	(G) Minimum Requirement on Year(s) of Experience in the Industry 在此行業的基本年資要求 (see Column I) (見 I 欄)	(H) Average Monthly Income Range 平均每月收入的幅度 (see Column I) (見 I 欄)	(I) Please use the following Codes for Columns (E), (G) and (H). 請按下列編號，填入(E)、(G)及(H)欄內。						
Category 類別	Rec. Type 紀錄類型	Code 編號									For Column (E) 供(E)欄用					
		8-10	11-14	15-17	18-21	22	23	24	25	Code 編號						
1	Partner/Director 合夥人/總監	2	1   0   1							For Column (E) 供(E)欄用						
2	Senior Manager 高級經理	2	2   0   1							Code 編號						
3	Manager 經理	2	3   0   1							For Column (E) 供(E)欄用						
4	Supervisor/Senior 主管	2	4   0   1							Code 編號						
5	Clerk/Associate 文員	2	5   0   1							For Column (E) 供(E)欄用						
6	Trainer/Teacher 培訓人員	2	6   0   1							Code 編號						
7		2								For Column (E) 供(E)欄用						
8		2								Code 編號						
9		2								For Column (E) 供(E)欄用						
10		2								Code 編號						
11		2								For Column (E) 供(E)欄用						
12		2								Code 編號						
13		2								For Column (E) 供(E)欄用						
14		2								Code 編號						
15		2								For Column (E) 供(E)欄用						
16		2								Code 編號						
17		2								For Column (E) 供(E)欄用						

If additional lines are necessary, please tick here and enter on supplementary sheet(s).  
如行位不敷應用，請先✓，然後另紙繼續填寫。

VOCATIONAL TRAINING COUNCIL  
職業訓練局  
THE 2009 MANPOWER SURVEY OF THE  
ACCOUNTANCY SECTOR  
會計業2009年人力調查  
QUESTIONNAIRE (PART II)  
調查表(第二部份)

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Er. No. \_\_\_\_\_

Est. No. \_\_\_\_\_

1. The number of employees who left in the past 12 months (1.1.2008 to 31.12.2008) by reason:  
按原因劃分，過去12個月內(1.1.2008至31.12.2008)離職的僱員人數：

- (I) Leaving of the company is initiated by the employee  
由僱員主動申請離職

Reason 原因	Partner/ Director 合夥人/總監	Senior Manager 高級經理	Manager 經理	Supervisor/ Senior 主管	Clerk/ Associate 文員	Trainer/ Teacher 培訓人員
(a) Taking up another accounting position in Hong Kong 轉投本港另一間機構擔任會計職務	<input type="text"/> 8 <input type="text"/> <input type="text"/> <input type="text"/>	<input type="text"/> 11 <input type="text"/> <input type="text"/> <input type="text"/>	<input type="text"/> 14 <input type="text"/> <input type="text"/> <input type="text"/>	<input type="text"/> 17 <input type="text"/> <input type="text"/> <input type="text"/>	<input type="text"/> 20 <input type="text"/> <input type="text"/> <input type="text"/>	<input type="text"/> 23 <input type="text"/> <input type="text"/> <input type="text"/>
(b) Taking up a non-accounting position in Hong Kong 轉投本港另一間機構擔任非會計職務						
(i) Better Working Hours 較佳工作時間	<input type="text"/> 26 <input type="text"/> <input type="text"/> <input type="text"/>	<input type="text"/> 29 <input type="text"/> <input type="text"/> <input type="text"/>	<input type="text"/> 32 <input type="text"/> <input type="text"/> <input type="text"/>	<input type="text"/> 35 <input type="text"/> <input type="text"/> <input type="text"/>	<input type="text"/> 38 <input type="text"/> <input type="text"/> <input type="text"/>	<input type="text"/> 41 <input type="text"/> <input type="text"/> <input type="text"/>
(ii) Better Remuneration Package 較佳薪金及福利條件	<input type="text"/> 44 <input type="text"/> <input type="text"/> <input type="text"/>	<input type="text"/> 47 <input type="text"/> <input type="text"/> <input type="text"/>	<input type="text"/> 50 <input type="text"/> <input type="text"/> <input type="text"/>	<input type="text"/> 53 <input type="text"/> <input type="text"/> <input type="text"/>	<input type="text"/> 56 <input type="text"/> <input type="text"/> <input type="text"/>	<input type="text"/> 59 <input type="text"/> <input type="text"/> <input type="text"/>
(iii) Better Prospects 較佳工作前途	<input type="text"/> 62 <input type="text"/> <input type="text"/> <input type="text"/>	<input type="text"/> 65 <input type="text"/> <input type="text"/> <input type="text"/>	<input type="text"/> 68 <input type="text"/> <input type="text"/> <input type="text"/>	<input type="text"/> 71 <input type="text"/> <input type="text"/> <input type="text"/>	<input type="text"/> 74 <input type="text"/> <input type="text"/> <input type="text"/>	<input type="text"/> 77 <input type="text"/> <input type="text"/> <input type="text"/>
(iv) Others 其他	<input type="text"/> 80 <input type="text"/> <input type="text"/> <input type="text"/>	<input type="text"/> 83 <input type="text"/> <input type="text"/> <input type="text"/>	<input type="text"/> 86 <input type="text"/> <input type="text"/> <input type="text"/>	<input type="text"/> 89 <input type="text"/> <input type="text"/> <input type="text"/>	<input type="text"/> 92 <input type="text"/> <input type="text"/> <input type="text"/>	<input type="text"/> 95 <input type="text"/> <input type="text"/> <input type="text"/>

Please specify  
請註明

(c) Emigration 移民	<input type="text"/> 98 <input type="text"/> <input type="text"/> <input type="text"/>	<input type="text"/> 101 <input type="text"/> <input type="text"/> <input type="text"/>	<input type="text"/> 104 <input type="text"/> <input type="text"/> <input type="text"/>	<input type="text"/> 107 <input type="text"/> <input type="text"/> <input type="text"/>	<input type="text"/> 110 <input type="text"/> <input type="text"/> <input type="text"/>	<input type="text"/> 113 <input type="text"/> <input type="text"/> <input type="text"/>
(d) Repatriation 回國	<input type="text"/> 116 <input type="text"/> <input type="text"/> <input type="text"/>	<input type="text"/> 119 <input type="text"/> <input type="text"/> <input type="text"/>	<input type="text"/> 122 <input type="text"/> <input type="text"/> <input type="text"/>	<input type="text"/> 125 <input type="text"/> <input type="text"/> <input type="text"/>	<input type="text"/> 128 <input type="text"/> <input type="text"/> <input type="text"/>	<input type="text"/> 131 <input type="text"/> <input type="text"/> <input type="text"/>
(e) Retirement 退休	<input type="text"/> 134 <input type="text"/> <input type="text"/> <input type="text"/>	<input type="text"/> 137 <input type="text"/> <input type="text"/> <input type="text"/>	<input type="text"/> 140 <input type="text"/> <input type="text"/> <input type="text"/>	<input type="text"/> 143 <input type="text"/> <input type="text"/> <input type="text"/>	<input type="text"/> 146 <input type="text"/> <input type="text"/> <input type="text"/>	<input type="text"/> 149 <input type="text"/> <input type="text"/> <input type="text"/>
(f) Further studies 繼續進修	<input type="text"/> 152 <input type="text"/> <input type="text"/> <input type="text"/>	<input type="text"/> 155 <input type="text"/> <input type="text"/> <input type="text"/>	<input type="text"/> 158 <input type="text"/> <input type="text"/> <input type="text"/>	<input type="text"/> 161 <input type="text"/> <input type="text"/> <input type="text"/>	<input type="text"/> 164 <input type="text"/> <input type="text"/> <input type="text"/>	<input type="text"/> 167 <input type="text"/> <input type="text"/> <input type="text"/>
(g) Other reasons 其他原因	<input type="text"/> 170 <input type="text"/> <input type="text"/> <input type="text"/>	<input type="text"/> 173 <input type="text"/> <input type="text"/> <input type="text"/>	<input type="text"/> 176 <input type="text"/> <input type="text"/> <input type="text"/>	<input type="text"/> 179 <input type="text"/> <input type="text"/> <input type="text"/>	<input type="text"/> 182 <input type="text"/> <input type="text"/> <input type="text"/>	<input type="text"/> 185 <input type="text"/> <input type="text"/> <input type="text"/>

Please specify  
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188 191 194 197 200 203

(II) Leaving of the company is initiated by the company  
由公司安排僱員離職

Reason 原因	Partner/ Director 合夥人/總監	Senior Manager 高級經理	Manager 經理	Supervisor/ Senior 主管	Clerk/ Associate 文員	Trainer/ Teacher 培訓人員
(a) Retrenchment 裁員	206	209	212	215	218	221
(b) Company re-structured/closed 公司改組/結業	224	227	230	233	236	239
(c) Expiry of employment contract 僱傭合約期滿	242	245	248	251	254	257
(d) Poor performance 工作表現欠佳	260	263	266	269	272	275
(e) Other reasons 其他原因	278	281	284	287	290	293

Please specify  
請註明

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296 299 302 305 308 311 314

2. The number of recruits in the past 12 months (1.1.2008 to 31.12.2008) by source :  
按來源劃分，過去12個月內（1.1.2008 至 31.12.2008）所招聘的僱員人數：

Source 來源	Partner/ Director 合夥人/總監	Senior Manager 高級經理	Manager 經理	Supervisor/ Senior 主管	Clerk/ Associate 文員	Trainer/ Teacher 培訓人員
(a) From an accounting position of another company 來自另一間機構而擔任 會計職務者	315	318	321	324	327	330
(b) From a non-accounting position of another company 來自另一間機構而擔任 非會計職務者	333	336	339	342	345	348
(c) From a college/school direct 直接來自院校/學校						
(i) University Graduate 大學畢業生	351	354	357	360	363	366
(ii) Sub-degree Holder (HD/AD) 副學位畢業生(高級文憑/副學士)	369	372	375	378	381	384
(iii) Secondary School Leaver 中學畢業生	387	390	393	396	399	402
(d) Other sources 其他來源	405	408	411	414	417	420

Please specify  
請註明

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423 426 429 432 435 438 441

3. The number of recruits in the past 12 months (1.1.2008 to 31.12.2008) by geographic origin :  
按地域來源劃分，過去12個月內（1.1.2008至31.12.2008）所招聘的僱員人數：

Geographic Origin 地域來源	Partner/ Director 合夥人/總監	Senior Manager 高級經理	Manager 經理	Supervisor/ Senior 主管	Clerk/ Associate 文員	Trainer/ Teacher 培訓人員
(a) Hong Kong 香港	<input type="text"/> 442	<input type="text"/> 445	<input type="text"/> 448	<input type="text"/> 451	<input type="text"/> 454	<input type="text"/> 457
(b) The Mainland of China 中國內地	<input type="text"/> 460	<input type="text"/> 463	<input type="text"/> 466	<input type="text"/> 469	<input type="text"/> 472	<input type="text"/> 475
(c) Macau 澳門	<input type="text"/> 478	<input type="text"/> 481	<input type="text"/> 484	<input type="text"/> 487	<input type="text"/> 490	<input type="text"/> 493
(d) Taiwan 台灣	<input type="text"/> 496	<input type="text"/> 499	<input type="text"/> 502	<input type="text"/> 505	<input type="text"/> 508	<input type="text"/> 511
(e) Other places 其他地方	<input type="text"/> 514	<input type="text"/> 517	<input type="text"/> 520	<input type="text"/> 523	<input type="text"/> 526	<input type="text"/> 529

Please specify \_\_\_\_\_  
請註明 \_\_\_\_\_

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532 535 538 541 544 547 550

4. The number of internal promotions in the past 12 months (1.1.2008 to 31.12.2008) :  
過去12個月內（1.1.2008至31.12.2008）由內部晉升的僱員人數：

From 由	To 至	No. of Internal Promotions 由內部晉升的僱員人數
(a) Manager/Senior Manager 經理/高級經理	Partner/Director 合夥人/總監	<input type="text"/> 551
(b) Manager 經理	Senior Manager 高級經理	<input type="text"/> 554
(c) Supervisor/Senior 主管	Manager 經理	<input type="text"/> 557
(d) Clerk/Associate 文員	Supervisor/Senior 主管	<input type="text"/> 560
(e) Others 其他職級	Clerk/Associate 文員	<input type="text"/> 563
(f) Others 其他職級	Trainer/Teacher 培訓人員	<input type="text"/> 566

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- End of Questionnaire (Part II) -  
- 調查表（第二部分）完 -

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THE 2009 MANPOWER SURVEY OF THE ACCOUNTANCY SECTOR  
會計業2009年人力調查  
QUESTIONNAIRE (PART III)  
調查表 (第三部分)

1. Has your company experienced any recruitment difficulty in the past 12 months (1.1.2008 to 31.12.2008)?  
過去12個月內 (1.1.2008 至 31.12.2008) 貴機構在招聘僱員時有否遇到困難?

	Partner/ Director 合夥人/總監	Senior Manager 高級經理	Manager 經理	Supervisor/ Senior 主管	Clerk/ Associate 文員	Trainer/Teacher 培訓人員
(a) Yes 有	<input type="checkbox"/> 570	<input type="checkbox"/> 571	<input type="checkbox"/> 572	<input type="checkbox"/> 573	<input type="checkbox"/> 574	<input type="checkbox"/> 575
(b) No 沒有	<input type="checkbox"/> 576	<input type="checkbox"/> 577	<input type="checkbox"/> 578	<input type="checkbox"/> 579	<input type="checkbox"/> 580	<input type="checkbox"/> 581
(c) Has not recruited or tried to recruit in the past 12 months 過去12個月未曾招聘或 未有嘗試招聘僱員	<input type="checkbox"/> 582	<input type="checkbox"/> 583	<input type="checkbox"/> 584	<input type="checkbox"/> 585	<input type="checkbox"/> 586	<input type="checkbox"/> 587

2. If your company has experienced recruitment difficulty in the past 12 months (1.1.2008-31.12.2008), what do you think are the reasons? You may provide more than 1 reason for each job level.  
如貴機構過去12個月內(1.1.2008-31.12.2008)在招聘員工方面有困難，你認為是什麼原因？  
每職級可提供多於一項原因。

Reason 原因	Partner/ Director 合夥人/總監	Senior Manager 高級經理	Manager 經理	Supervisor/ Senior 主管	Clerk/ Associate 文員	Trainer/Teacher 培訓人員
(a) General labour shortage in Hong Kong 香港勞工短缺情況普遍	<input type="checkbox"/> 588	<input type="checkbox"/> 589	<input type="checkbox"/> 590	<input type="checkbox"/> 591	<input type="checkbox"/> 592	<input type="checkbox"/> 593
(b) Insufficient accountancy graduates from tertiary institutions 專上院校會計畢業生數目不足	<input type="checkbox"/> 594	<input type="checkbox"/> 595	<input type="checkbox"/> 596	<input type="checkbox"/> 597	<input type="checkbox"/> 598	<input type="checkbox"/> 599
(c) Lack of candidates with relevant experience and training 缺乏具相關經驗及訓練的職位申請人	<input type="checkbox"/> 600	<input type="checkbox"/> 601	<input type="checkbox"/> 602	<input type="checkbox"/> 603	<input type="checkbox"/> 604	<input type="checkbox"/> 605
(d) Working conditions/remuneration package could not meet recruits' expectations 服務條件/薪酬未能符合 求職者的要求	<input type="checkbox"/> 606	<input type="checkbox"/> 607	<input type="checkbox"/> 608	<input type="checkbox"/> 609	<input type="checkbox"/> 610	<input type="checkbox"/> 611
(e) Other reasons 其他原因	<input type="checkbox"/> 612	<input type="checkbox"/> 613	<input type="checkbox"/> 614	<input type="checkbox"/> 615	<input type="checkbox"/> 616	<input type="checkbox"/> 617

Please specify  
請註明

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3. The number of accounting employees of your company who have to work in the Mainland of China (including those still on Hong Kong company's payroll only):

貴機構須在中國內地工作的會計僱員人數(只包括繼續由香港公司發薪的僱員)：

	At Date of Survey 現時	In January 2010 2010年1月時
<b>(a) Partner/Director</b> <u>合夥人/總監</u>		
- Stationed Basis 長駐	□□□□ 620	□□□□ 623
- Travelling Basis 非長駐	□□□□ 626	□□□□ 629
<b>(b) Senior Manager</b> <u>高級經理</u>		
- Stationed Basis 長駐	□□□□ 632	□□□□ 635
- Travelling Basis 非長駐	□□□□ 638	□□□□ 641
<b>(c) Manager</b> <u>經理</u>		
- Stationed Basis 長駐	□□□□ 644	□□□□ 647
- Travelling Basis 非長駐	□□□□ 650	□□□□ 653
<b>(d) Supervisor/Senior</b> <u>主管</u>		
- Stationed Basis 長駐	□□□□ 656	□□□□ 659
- Travelling Basis 非長駐	□□□□ 662	□□□□ 665
<b>(e) Clerk/Associate</b> <u>文員</u>		
- Stationed Basis 長駐	□□□□ 668	□□□□ 671
- Travelling Basis 非長駐	□□□□ 674	□□□□ 677
<b>(f) Trainer/Teacher</b> <u>培訓人員</u>		
- Stationed Basis 長駐	□□□□ 680	□□□□ 683
- Travelling Basis 非長駐	□□□□ 686	□□□□ 689

Note: Stationed Basis means 50% or above of the working time that an employee has to stay in the Mainland of China.

註：長駐指一位僱員有百分之五十或以上的工作時間需要在中国內地。

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4. The effects on your Hong Kong accounting personnel as a result of Mainland operations:  
內地業務對貴機構本地會計人員的影響：

	At Date of Survey 現時	In January 2010 2010年1月時
(a) How many additional accounting employees do you need to recruit? 因在內地發展業務而須增聘的會計人員數目有多少？	<input type="text"/> <input type="text"/> <input type="text"/> 695	<input type="text"/> <input type="text"/> <input type="text"/> 698
(b) The number of existing accounting employees to be trained to deal with Mainland operations in terms of control, communication skills and Mainland regulations. 為處理內地業務而須接受管理、溝通技巧、內地法規等方面訓練的現職會計人員數目。	<input type="text"/> <input type="text"/> <input type="text"/> 701	<input type="text"/> <input type="text"/> <input type="text"/> 704
(c) Any other effects? 其他影響？		

Please specify  
請註明

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5. Has any of the accounting functions of your company been moved out of Hong Kong in the past 12 months (1.1.2008 - 31.12.2008)?  
貴機構在過去12個月內(1.1.2008 - 31.12.2008)有否將會計工作遷離香港？

Yes

707

有

No (Please go to Q7)

708

否 (請由第七題開始繼續作答)

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6. The percentage of the number of accounting employees who have been transferred to work in the subsidiaries outside Hong Kong as a result of the moving out of the accounting functions (including those under the subsidiaries' payroll only):  
 貴機構把會計工作遷離香港而須調職至港外附屬公司工作的會計僱員數目的百分比  
 (只包括由港外附屬公司發薪的僱員)：

(a) The Mainland of China 中國內地     %  
 713

(b) Macau 澳門     %  
 716

(c) Other places 其他地方     %  
 719

Please specify  
 請註明

7. Please give information on the training expenses of your company in 2007-2009.  
 請提供貴機構在2007-2009年的訓練支出情況。

(a) The training expenses in 2008  
 as compared with those in 2007  
 2008年較2007年  
 的訓練支出

(b) The training budget for 2009 as compared  
 with the training expenses in 2008  
 2009年的訓練開支預算  
 較2008年的訓練開支

(i) No Change 沒有改變

722

723

(ii) Increase by 增加

> 50%

724

725

21% - 50%

726

727

11% - 20%

728

729

5% - 10%

730

731

< 5%

732

733

(iii) Decrease by 減少

> 50%

734

735

21% - 50%

736

737

11% - 20%

738

739

5% - 10%

740

741

< 5%

742

743

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748

749



8. Please suggest 5 types/topics of training that are considered the most important for the development of accounting manpower. Examples of training topics are given below for reference.

請就貴機構認為對會計人力發展至為重要的五項訓練類別/課題作出建議。一些訓練課題例子載列於本問題之後以供參考。

	Order of Importance (1 to 5, 1 is the most important) 重要性 1至5, 1為最重要	Code 編號	Please specify if the suggested type/topic of training is not included in the list of examples provided. 如建議的訓練類別/課題不包括在所提供的例子清單內, 請詳細註明。
(a) Partner/Director <u>合夥人/總監</u>	1	<input type="text"/> 750	_____
	2	<input type="text"/> 753	_____
	3	<input type="text"/> 756	_____
	4	<input type="text"/> 759	_____
	5	<input type="text"/> 762	_____
(b) Senior Manager <u>高級經理</u>	1	<input type="text"/> 765	_____
	2	<input type="text"/> 768	_____
	3	<input type="text"/> 771	_____
	4	<input type="text"/> 774	_____
	5	<input type="text"/> 777	_____
(c) Manager <u>經理</u>	1	<input type="text"/> 780	_____
	2	<input type="text"/> 783	_____
	3	<input type="text"/> 786	_____
	4	<input type="text"/> 789	_____
	5	<input type="text"/> 792	_____
(d) Supervisor/Senior <u>主管</u>	1	<input type="text"/> 795	_____
	2	<input type="text"/> 798	_____
	3	<input type="text"/> 801	_____
	4	<input type="text"/> 804	_____
	5	<input type="text"/> 807	_____
(e) Clerk/Associate <u>文員</u>	1	<input type="text"/> 810	_____
	2	<input type="text"/> 813	_____
	3	<input type="text"/> 816	_____
	4	<input type="text"/> 819	_____
	5	<input type="text"/> 822	_____
(f) Trainer/Teacher <u>培訓人員</u>	1	<input type="text"/> 825	_____
	2	<input type="text"/> 828	_____
	3	<input type="text"/> 831	_____
	4	<input type="text"/> 834	_____
	5	<input type="text"/> 837	_____

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Examples of Training Topics  
訓練課題的例子

(I)		(II)		(III)	
Code 編號	Skills/Knowledge 技能/知識	Code 編號	Skills/Knowledge 技能/知識	Code 編號	Skills/Knowledge 技能/知識
<b>General Management Knowledge</b> 一般管理知識		<b>Basic Job-related Knowledge</b> 基本業務知識		<b>Generic Skills</b> 通用技能	
101	Principles & Practice of Management 管理理論與實務	201	Financial Accounting 財務會計	301	English Writing 英文書寫
102	Problem Solving & Decision Making 解決困難及作出決定	202	Cost and Management Accounting 成本和管理會計	302	Spoken English 英語會話
103	Strategic Management 策略管理	203	Internal Control, Compliance and Corporate Governance 內部監察、條例 執行和企業管治	303	Chinese Writing 中文書寫
104	Marketing Management 市場管理	204	Tax Compliance and Planning 遵從稅規和稅務策劃	304	Cantonese 廣東話
105	Quality Management 優質服務管理	205	Auditing 審計學	305	Putonghua 普通話
106	Risk Management 風險管理	206	Business Law 商業法律	306	Interpersonal Skills 人際關係技巧
107	Stress Management 壓力處理	207	Company Law and Practice 公司法和實務	307	Marketing/Selling Skills 市場推廣／銷售技巧
108	Crisis Management 危機管理	208	Economics and Statistics 經濟學和統計學	308	Information Systems Application Skills 資訊系統應用技巧
109	Human Resources Management 人力資源管理	209	Financial Management 財務管理	309	Presentation Skills 演說技巧
110	Leadership 領導才能	210	Management Information System 管理資訊系統	310	Cross-exposure to Other Accounting Functions 其他會計軟件的相互使用
111	Team Building 團隊之建立	211	PRC Accounting System 內地會計制度	311	Effective Influencing and Negotiation Skills 發揮影響力及談判技巧
112	Motivation 激勵	212	PRC Taxation System 內地稅務制度		
113	Coaching & Counseling 訓練及輔導下屬	213	Updates of Accounting Standard 最新會計準則		
114	Dealing with Conflict 處理衝突	214	Accrued-based Accounting 應計制會計		
115	Implementing Change 推行變革	215	Financial Instruments 金融工具		
116	Time Management 時間管理	216	Common Law Jurisdiction 普通法司法管轄區		
117	ISO Audit ISO審核				
118	Public Relations 公共關係				
119	Performance Management 績效管理				

9. What incentives do you think may encourage employers to provide training to their employees (you may provide more than one answer)?

你認為有什麼方法可有效鼓勵僱主提供訓練予其僱員(可提供多於一項答案)?

847 Reimbursement of course fees to employers  
向僱主退還僱員學費

848 Provision of subsidy to employers  
提供僱員訓練津貼予僱主

849 Government loan/grant to employers  
政府給予僱主貸款/補助金

850 Others (Please specify) e.g. Best Employer Award  
其他(請註明)例如 最佳僱主獎

(i) \_\_\_\_\_

(ii) \_\_\_\_\_

(iii) \_\_\_\_\_

10. Please estimate the percentage of training to be provided by external course providers to your employees in the next 12 months.

請估計在未來12個月，貴機構的僱員訓練將由外間培訓機構提供的百分比。

	Partner/Director Senior Manager/Manager 合夥人/總監 高級經理/經理	Supervisor/Senior 主管	Clerk/Associate 文員	Trainer/Teacher 培訓人員
0%	<input type="checkbox"/> 851	<input type="checkbox"/> 852	<input type="checkbox"/> 853	<input type="checkbox"/> 854
1% - 24%	<input type="checkbox"/> 855	<input type="checkbox"/> 856	<input type="checkbox"/> 857	<input type="checkbox"/> 858
25% - 49%	<input type="checkbox"/> 859	<input type="checkbox"/> 860	<input type="checkbox"/> 861	<input type="checkbox"/> 862
50% - 74%	<input type="checkbox"/> 863	<input type="checkbox"/> 864	<input type="checkbox"/> 865	<input type="checkbox"/> 866
75% - 99%	<input type="checkbox"/> 867	<input type="checkbox"/> 868	<input type="checkbox"/> 869	<input type="checkbox"/> 870
100%	<input type="checkbox"/> 871	<input type="checkbox"/> 872	<input type="checkbox"/> 873	<input type="checkbox"/> 874

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875

876

11. If your company employs part-time staff to perform accounting-related duties in addition to those full-time accounting-related employees reported in Part I, please state the total number of these part-time staff.  
除了在第一部分填報的全職會計僱員外，如貴機構亦有聘用兼職員工負責會計工作，請提供此等兼職員工的總數：

	Present No. of Full-time Accounting Employees (Reported in Part I) 現有全職的 會計僱員人數 (在第一部分填報的數據)	No. of Part-time Accounting Employees 兼職會計 僱員人數
(a) Partner/Director 合夥人/總監	<input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> 877	<input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> 881
(b) Senior Manager 高級經理	<input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> 885	<input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> 889
(c) Manager 經理	<input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> 893	<input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> 897
(d) Supervisor/Senior 主管	<input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> 901	<input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> 905
(e) Clerk/Associate 文員	<input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> 909	<input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> 913
(f) Trainer/Teacher 培訓人員	<input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> 917	<input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> 921

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- End of Questionnaire (Part III) -  
- 調查表 (第三部分) 完 -

**Thank you for your co-operation**  
**多謝合作**

**The completed questionnaire will be collected by an officer from the Census and Statistics Department.**  
**政府統計處職員會收回填妥的調查表。**

## 2009 Manpower Survey of the Accountancy Sector

### Explanatory Notes

#### Scope of the Survey

1. The scope of this survey includes accounting practising firms; government departments and subvented organizations; and commercial, servicing and industrial establishments.

#### Definition of job levels

2. This survey deals with the training needs of the persons engaged in **accounting, auditing, taxation, financial or accountancy training functions** in your organization. In the appended questionnaire, all references to partners/directors (including working proprietors), senior managers, managers, supervisors/seniors, clerks/associates and trainers/teachers are restricted to those who are principally engaged (50% or more of the time) in some or all of these areas of responsibility. The grades of staff are distinguished in terms of duties an employee performs rather than the seniority or title he/she happens to hold. Partners/Directors, Senior Managers, Managers, Supervisors/Seniors, Clerks/Associates and Trainers/Teachers are defined as follows:

#### Partners/Directors

Owners, partners or directors of the accounting firms/organizations who are responsible for the administration and management of the accounting-related functions of the firms/organizations.

#### Senior Managers/Managers

Persons responsible for some or all of the following functions:

- (1) supervision and co-ordination of the activities of accounting, auditing and financial personnel;
- (2) establishment and implementation of accounting, auditing and financial policies;
- (3) design, evaluation and implementation of accounting systems;
- (4) preparation and consolidation of financial or costing reports;
- (5) preparation of budgets and forecasts;
- (6) implementation of budgetary control, cash control and credit control;
- (7) internal control and audit; and
- (8) treasury control and administration.

They are normally professionally qualified persons and can include chief accountants, financial accountants, group accountants, management accountants, auditors, chief financial officers, treasurers and controllers.

Senior Managers should normally have no less than 5 years' managerial experience.

Managers have less than 5 years' managerial experience.

#### Supervisors/Seniors

Persons who normally perform some of the functions of Senior Managers/Managers as listed above. They are usually under the supervision of a manager, and are often themselves in charge of one or more subordinates. They include assistants to the managerial posts, e.g. assistants to cost accountants, audit supervisors/seniors and chief clerks.

#### Clerks/Associates

Persons who are normally engaged in compiling, classifying and recording data, verifying records, posting entries, balancing books and preparing reports. They include accounting clerks, data input clerks, junior audit staff/staff accountants, tax juniors and similar positions.

#### Trainers/Teachers

Persons who are engaged to train or teach people to perform accounting functions.

#### Average Monthly Income Range

3. Please fill in the average monthly income range of employees by job level in accordance with the codes provided in Column I of the questionnaire. The monthly income should include basic salary, overtime pay, other allowances, commission and bonus. If you have more than one employee in that job level, please enter in this column the average monthly income range for that job level which is given by:

$$\frac{\text{Total amount of income of all employees in that job level}}{\text{Total number of employees in that job level}}$$

4. Please fill in relevant columns of Questionnaire (Part II).

5. Please fill in relevant columns of Questionnaire (Part III).

#### Note:

The information collected will be treated in strict confidence and will be published only in the form of statistics summaries without reference to individual organizations.

## Vocational Training Council 職業訓練局

Headquarters Division 2 總辦事處二科  
20F, Skyline Tower, 39 Wang Kwong Road, Kowloon Bay, Kowloon, Hong Kong  
香港九龍九龍灣宏光道39號宏天廣場20樓  
www.vtc.edu.hk

Telephone No 電話

Facsimile No 傳真 3748 9400

Our Reference 本局檔號 AC/1/2 (2009)

Your Reference 來函檔號



各位僱主：

### 會計業 2009 年人力調查

謹代表職業訓練局屬下會計業訓練委員會致函，懇請貴機構提供協助，以便本會進行 2009 年會計業人力調查。

會計業訓練委員會由香港特別行政區行政長官委任，負責業內的訓練事宜。本會每兩年進行一次人力調查，以評估業內人力情況，以及制訂訓練計劃。2009 年人力調查將於 1 月 12 日至 2 月 12 日期間進行。

過往人力調查收集所得的數據均被僱主及培訓機構廣泛應用於制訂人力及商業計劃上，而貴機構的參與實是人力調查取得成功的關鍵。本會期望是次人力調查能為貴機構提供相關的人力數據，以便制訂人力資源發展計劃和策略。

現隨函附上調查表及附註，以供參閱填寫。調查期間，政府統計處職員將造訪貴機構負責人或其授權代表，解答有關問題，同時收回填妥的調查表，作資料處理。

調查所得資料絕對保密，只以摘要統計數字發表，並不會提及個別機構。此外，香港特別行政區政府或會使用是次調查收集所得的數據，以制定人力發展政策。基於私隱條例規定，現請貴機構明確表示，同意本會與香港特別行政區政府分享所得數據，以供政府作人力規劃之用，本會與香港特別行政區政府將會嚴格遵守保密原則。

人力調查報告書會上載本局網頁，網址為 <http://actb.vtc.edu.hk>，歡迎下載。請於夾附調查表內填上貴機構的電郵地址，以便通知報告書的發表日期。

多謝貴機構積極參與及對會計界作出貢獻。如對調查有任何疑問，可致電 2116 8375 與政府統計處人力統計組聯絡。

會計業訓練委員會主席  
廖達賢

2009 年 1 月 5 日

附 註

調查範圍

1. 是次調查範圍包括會計師事務所，政府部門及資助機構，及商業、服務業及工業機構。

職級說明

2. 本會現擬調查貴機構內，從事**會計、核數、稅務、財務及會計培訓工作**的僱員的訓練需求。夾附的調查表內所提及的合夥人／總監（包括在機構內任職的東主）、高級經理、經理、主管、文員及培訓人員，乃指主要負責（佔一半或以上的工作時間）這些範疇部分或全部工作的人員。員工職級應按職務劃分，不必局限於其年資或職位名稱。有關合夥人／總監、高級經理、經理、主管、文員及培訓人員的定義如下：

合夥人／總監

會計師事務所／機構的東主、合夥人或總監，負責該事務所／機構有關會計的行政及管理工作。

高級經理／經理

須負責下列部分或全部工作：

1. 督導與協調會計、核數及財務人員的工作，
2. 制定與推行會計、核數及財務政策，
3. 制定、評估與推行會計制度，
4. 編製與綜合財務或成本報告，
5. 編製財政預算及預測，
6. 執行預算、現金及信貸控制等工作，
7. 內部監督及核數，及
8. 監督與管理財務工作。

經理級人員通常具備專業資格；此級人員包括總會計師、財務會計師、集團會計師、管理會計師、核數師、總財務主任、司庫及會計總監。

高級經理：具五年或以上管理經驗。

經理：具五年以下管理經驗。



## 主管

一般負責上列高級經理／經理的部分職務。他們通常隸屬一名經理級人員，而本身又有一名或多名下屬。主管級人員包括經理助理，例如成本會計師助理、核數主任及文員主管。

## 文員

通常負責將資料編纂、分類及紀錄、檢核紀錄、入帳、平衡帳戶及編寫報告；此級人員包括會計文員、資料輸入文員、核數員、稅務員及類似職位。

## 培訓人員

負責會計方面的培訓工作。

## 平均每月收入的幅度

3. 請根據調查表 I 欄的編號填上各職級僱員平均每月收入的幅度。每月收入包括基本薪金、超時津貼、其他津貼、佣金及花紅。假如該職級有超過一名僱員，請於本欄填寫該職級的平均每月收入幅度，計算方法如下：

$$\frac{\text{該職級的所有僱員收入總額}}{\text{該職級的僱員總人數}}$$

4. 請填寫調查表(第二部分)的相關欄位。

5. 請填寫調查表(第三部分)的相關欄位。

## 註：

調查所得資料絕對保密，只以摘要統計數字發表，並不會提及個別機構。

Analysis of Responses  
調查反應分析

Branch 門類	Employment Size 僱員人數	No. of Establishments Selected 選定機構數目	With Accounting Staff 有僱用 會計人員 的機構數目	Without Accounting Staff 沒有僱用 會計人員 的機構數目	Establishments Closed or Not Yet Started Operations 已停業或未開業 的機構數目	Establishments Moved or Not Contacted or No Response 已搬遷、無法 接觸或沒有 回覆的機構數目
Accounting Firms 會計師事務所	All Sizes 人數不一	260	240	2	4	14
Government Departments and Subvented Organizations 政府部門及資助機構	All Sizes 人數不一	34	28	1	-	5
Commerce and Services Establishments 商業及服務行業機構	10 and Over 10 人或以上	975	663	144	24	144
Industrial Establishments 工業機構	10 and Over 10 人或以上	231	148	54	9	20
Total 總數		1 500 =====	1 079 =====	201 =====	37 ==	183 =====

Statistical Tables  
統計表

Table 1	:	<u>Manpower Statistics</u> (Accountancy Sector)
表 1	:	<u>人力資料</u> (會計業)
Table 2	:	<u>Minimum Education Requirement of Employees</u> (Accountancy Sector)
表 2	:	<u>僱員基本教育程度要求</u> (會計業)
Table 3	:	<u>Number of Employees Requiring Professional Qualifications by Job Level</u> (Accountancy Sector)
表 3	:	<u>各職級須具專業資格的僱員人數</u> (會計業)
Table 4	:	<u>Employees' Minimum Requirement on Year(s) of Experience in the Industry</u> (Accountancy Sector)
表 4	:	<u>僱員在此行業的基本年資要求</u> (會計業)
Table 5	:	<u>Average Monthly Income Range of Employees</u> (Accountancy Sector)
表 5	:	<u>僱員平均每月收入的幅度</u> (會計業)
Table 6	:	<u>Staff Turnover in the Past 12 Months (1.1.2008 to 31.12.2008)</u> <u>by Reason, by Source and by Geographic Origin</u> (Accountancy Sector)
表 6	:	<u>過去十二個月內 (1.1.2008 至 31.12.2008) 僱員流動情況</u> <u>(按離職原因、人力來源及所來自地域分類)</u> (會計業)
Table 6.1	:	<u>Staff Turnover in the Past 12 Months (1.1.2008 to 31.12.2008)</u> <u>by Reason, by Source and by Geographic Origin</u> (Accounting Firms)
表 6.1	:	<u>過去十二個月內 (1.1.2008 至 31.12.2008) 僱員流動情況</u> <u>(按離職原因、人力來源及所來自地域分類)</u> (會計師事務所)

Table 6.2	:	<u>Staff Turnover in the Past 12 Months (1.1.2008 to 31.12.2008)</u> <u>by Reason, by Source and by Geographic Origin</u> (Government Departments and Subvented Organizations)
表 6.2	:	<u>過去十二個月內 (1.1.2008 至 31.12.2008) 僱員流動情況</u> <u>(按離職原因、人力來源及所來自地域分類)</u> (政府部門及資助機構)
Table 6.3	:	<u>Staff Turnover in the Past 12 Months (1.1.2008 to 31.12.2008)</u> <u>by Reason, by Source and by Geographic Origin</u> (Commerce and Services Establishments)
表 6.3	:	<u>過去十二個月內 (1.1.2008 至 31.12.2008) 僱員流動情況</u> <u>(按離職原因、人力來源及所來自地域分類)</u> (商業及服務行業機構)
Table 6.4	:	<u>Staff Turnover in the Past 12 Months (1.1.2008 to 31.12.2008)</u> <u>by Reason, by Source and by Geographic Origin</u> (Industrial Establishments)
表 6.4	:	<u>過去十二個月內 (1.1.2008 至 31.12.2008) 僱員流動情況</u> <u>(按離職原因、人力來源及所來自地域分類)</u> (工業機構)
Table 7	:	<u>Number of Internal Promotions in the Past 12 Months (1.1.2008 to 31.12.2008)</u> (Accountancy Sector)
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- 表 9.3 : 過去十二個月內 (1.1.2008 至 31.12.2008) 招聘員工有困難的原因  
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Table 1 : Manpower Statistics  
(Accountancy Sector)

表 1 : 人力資料  
(會計業)

Branch 門類	Job Level 職級	No. of Employees at Date of Survey 現有僱員人數	No. of Vacancies at Date of Survey 現有空缺額	Manpower Demand 人力需求	Forecast No. of Employees in 12 Months' Time 預計12個月後 的僱員人數
Accounting Firms 會計師事務所	Partner/Director 合夥人/總監	2 739	-	2 739	2 739
	Senior Manager 高級經理	1 679	5	1 684	1 699
	Manager 經理	985	3	988	984
	Supervisor/Senior 主管	4 353	59	4 412	4 431
	Clerk/Associate 文員	9 169	161	9 330	9 404
	Trainer/Teacher 培訓人員	69	-	69	70
	<b>Total 總計</b>	<b>18 994</b>	<b>228</b>	<b>19 222</b>	<b>19 327</b>
Government Departments and Subvented Organizations 政府部門及資助機構	Partner/Director 合夥人/總監	-	-	-	-
	Senior Manager 高級經理	824	3	827	828
	Manager 經理	143	6	149	149
	Supervisor/Senior 主管	1 305	24	1 329	1 330
	Clerk/Associate 文員	2 607	13	2 620	2 621
	Trainer/Teacher 培訓人員	316	4	320	320
	<b>Total 總計</b>	<b>5 195</b>	<b>50</b>	<b>5 245</b>	<b>5 248</b>
Commerce and Services Establishments 商業及服務行業機構	Partner/Director 合夥人/總監	-	-	-	-
	Senior Manager 高級經理	9 428	9	9 437	9 479
	Manager 經理	2 839	25	2 864	2 831
	Supervisor/Senior 主管	15 556	109	15 665	15 724
	Clerk/Associate 文員	37 207	64	37 271	37 233
	Trainer/Teacher 培訓人員	471	-	471	464
	<b>Total 總計</b>	<b>65 501</b>	<b>207</b>	<b>65708</b>	<b>65 731</b>
Industrial Establishments 工業機構	Partner/Director 合夥人/總監	-	-	-	-
	Senior Manager 高級經理	598	6	604	604
	Manager 經理	180	-	180	180
	Supervisor/Senior 主管	1 273	21	1 294	1 294
	Clerk/Associate 文員	3 777	69	3 846	3 849
	Trainer/Teacher 培訓人員	-	-	-	-
	<b>Total 總計</b>	<b>5 828</b>	<b>96</b>	<b>5 924</b>	<b>5 927</b>
All Branches 全部門類	Partner/Director 合夥人/總監	2 739	-	2 739	2 739
	Senior Manager 高級經理	12 529	23	12 552	12 610
	Manager 經理	4 147	34	4 181	4 144
	Supervisor/Senior 主管	22 487	213	22 700	22 779
	Clerk/Associate 文員	52 760	307	53 067	53 107
	Trainer/Teacher 培訓人員	856	4	860	854
	<b>Total 總計</b>	<b>95 518</b>	<b>581</b>	<b>96 099</b>	<b>96 233</b>

Table 2 : Minimum Education Requirement of Employees  
(Accountancy Sector)

表 2 : 僱員基本教育程度要求  
(會計業)

Branch 門類	Job Level 職 級	Number of Employees 僱 員 人 數							Total 總計
		University Degree or Above 大學學位 或以上	Higher Diploma/ Associate Degree or equivalent 高級文憑/ 副學士或 同等學歷	Diploma/ Higher Certificate/ Certificate or equivalent 文憑/高級 證書/證書 或同等學歷	Matriculation 預科	Secondary 5 or equivalent 中五 或同等學歷	Below Secondary 5 中五以下	Unspecified 未有說明	
Accounting Firms 會計師事務所	Partner/Director 合夥人/總監	2 660	12	-	-	-	-	67	2 739
	Senior Manager 高級經理	1 679	-	-	-	-	-	-	1 679
	Manager 經理	961	3	21	-	-	-	-	985
	Supervisor/Senior 主管	3 797	298	166	84	8	-	-	4 353
	Clerk/Associate 文員	3 673	844	2 018	1 414	1 220	-	-	9 169
	Trainer/Teacher 培訓人員	69	-	-	-	-	-	-	69
	<b>Total 總計</b>	<b>12 839</b>	<b>1 157</b>	<b>2 205</b>	<b>1 498</b>	<b>1 228</b>	<b>-</b>	<b>67</b>	<b>18 994</b>
Government Departments and Subvented Organizations 政府部門及 資助機構	Partner/Director 合夥人/總監	-	-	-	-	-	-	-	0
	Senior Manager 高級經理	711	-	-	-	-	-	113	824
	Manager 經理	143	-	-	-	-	-	-	143
	Supervisor/Senior 主管	1 055	60	57	14	-	-	119	1 305
	Clerk/Associate 文員	63	30	129	35	2 104	-	246	2 607
	Trainer/Teacher 培訓人員	316	-	-	-	-	-	-	316
	<b>Total 總計</b>	<b>2 288</b>	<b>90</b>	<b>186</b>	<b>49</b>	<b>2 104</b>	<b>-</b>	<b>478</b>	<b>5 195</b>
Commerce and Services Establishments 商業及服務 行業機構	Partner/Director 合夥人/總監	-	-	-	-	-	-	-	0
	Senior Manager 高級經理	6 374	2 620	201	3	-	-	230	9 428
	Manager 經理	1 707	412	696	-	-	-	24	2 839
	Supervisor/Senior 主管	4 597	4 425	3 135	2 497	493	-	409	15 556
	Clerk/Associate 文員	1 377	730	3 471	8 835	22 113	7	674	37 207
	Trainer/Teacher 培訓人員	471	-	-	-	-	-	-	471
	<b>Total 總計</b>	<b>14 526</b>	<b>8 187</b>	<b>7 503</b>	<b>11 335</b>	<b>22 606</b>	<b>7</b>	<b>1 337</b>	<b>65 501</b>
Industrial Establishments 工業機構	Partner/Director 合夥人/總監	-	-	-	-	-	-	-	0
	Senior Manager 高級經理	419	175	-	-	-	-	4	598
	Manager 經理	89	20	61	-	-	-	10	180
	Supervisor/Senior 主管	326	498	215	157	54	-	23	1 273
	Clerk/Associate 文員	87	65	707	671	2 162	13	72	3 777
	Trainer/Teacher 培訓人員	-	-	-	-	-	-	-	0
	<b>Total 總計</b>	<b>921</b>	<b>758</b>	<b>983</b>	<b>828</b>	<b>2 216</b>	<b>13</b>	<b>109</b>	<b>5 828</b>
All Branches 全部門類	Partner/Director 合夥人/總監	2 660	12	-	-	-	-	67	2 739
	Senior Manager 高級經理	9 183	2 795	201	3	-	-	347	12 529
	Manager 經理	2 900	435	778	-	-	-	34	4 147
	Supervisor/Senior 主管	9 775	5 281	3 573	2 752	555	-	551	22 487
	Clerk/Associate 文員	5 200	1 669	6 325	10 955	27 599	20	992	52 760
	Trainer/Teacher 培訓人員	856	-	-	-	-	-	-	856
	<b>Total 總計</b>	<b>30 574</b>	<b>10 192</b>	<b>10 877</b>	<b>13 710</b>	<b>28 154</b>	<b>20</b>	<b>1 991</b>	<b>95 518</b>



Table 3 : Number of Employees Requiring Professional Qualifications by Job Level  
(Accountancy Sector)

表 3 : 各職級須具專業資格的僱員人數  
(會計業)

Branch 門類	Job Level 職級	Number of Employees 僱員人數		
		Professional Qualification Required 要求專業資格 (Percentage) (百分比)	Professional Qualification Not Required 不要求專業資格 (Percentage) (百分比)	Total 總計
Accounting Firms 會計師事務所	Partner/Director 合夥人/總監	2 739 (100)	- (-)	<b>2 739</b> <b>(100)</b>
	Senior Manager 高級經理	1 679 (100)	- (-)	<b>1 679</b> <b>(100)</b>
	Manager 經理	857 (87.0)	128 13.0	<b>985</b> <b>(100)</b>
	Supervisor/Senior 主管	- (-)	4 353 (100)	<b>4 353</b> <b>(100)</b>
	Clerk/Associate 文員	- (-)	9 169 (100)	<b>9 169</b> <b>(100)</b>
	Trainer/Teacher 培訓人員	66 (95.7)	3 (4.3)	<b>69</b> <b>(100)</b>
	<b>Total 總計</b>	<b>5 341</b> <b>(28.1)</b>	<b>13 653</b> <b>(71.9)</b>	<b>18 994</b> <b>(100)</b>
Government Departments and Subvented Organizations 政府部門及資助機構	Partner/Director 合夥人/總監	- (-)	- (-)	<b>0</b> <b>(0)</b>
	Senior Manager 高級經理	615 (74.6)	209 (25.4)	<b>824</b> <b>(100)</b>
	Manager 經理	87 (60.8)	56 (39.2)	<b>143</b> <b>(100)</b>
	Supervisor/Senior 主管	- (-)	1 305 (100)	<b>1 305</b> <b>(100)</b>
	Clerk/Associate 文員	- (-)	2 607 (100)	<b>2 607</b> <b>(100)</b>
	Trainer/Teacher 培訓人員	114 (36.1)	202 (63.9)	<b>316</b> <b>(100)</b>
	<b>Total 總計</b>	<b>816</b> <b>(15.7)</b>	<b>4 379</b> <b>(84.3)</b>	<b>5 195</b> <b>(100)</b>
Commerce and Services Establishments 商業及服務行業機構	Partner/Director 合夥人/總監	- (-)	- (-)	<b>0</b> <b>(0)</b>
	Senior Manager 高級經理	604 (6.4)	8 824 (93.6)	<b>9 428</b> <b>(100)</b>
	Manager 經理	53 (1.9)	2 786 (98.1)	<b>2 839</b> <b>(100)</b>
	Supervisor/Senior 主管	33 (0.2)	15 523 (99.8)	<b>15 556</b> <b>(100)</b>
	Clerk/Associate 文員	10 (-)	37 197 (100)	<b>37 207</b> <b>(100)</b>
	Trainer/Teacher 培訓人員	48 (10.2)	423 (89.8)	<b>471</b> <b>(100)</b>
	<b>Total 總計</b>	<b>748</b> <b>(1.1)</b>	<b>64 753</b> <b>(98.9)</b>	<b>65 501</b> <b>(100)</b>

Branch 門類	Job Level 職級	Number of Employees 僱員人數		
		Professional Qualification Required 要求專業資格 (Percentage) (百分比)	Professional Qualification Not Required 不要求專業資格 (Percentage) (百分比)	Total 總計
Industrial Establishments 工業機構	Partner/Director 合夥人/總監	- (-)	- (-)	<b>0</b> <b>(0)</b>
	Senior Manager 高級經理	64 (10.7)	534 (89.3)	<b>598</b> <b>(100)</b>
	Manager 經理	10 (5.6)	170 (94.4)	<b>180</b> <b>(100)</b>
	Supervisor/Senior 主管	- (-)	1 273 (100)	<b>1 273</b> <b>(100)</b>
	Clerk/Associate 文員	- (-)	3 777 (100)	<b>3 777</b> <b>(100)</b>
	Trainer/Teacher 培訓人員	- (-)	- (-)	<b>0</b> <b>(0)</b>
	<b>Total 總計</b>	<b>74</b> <b>(1.3)</b>	<b>5 754</b> <b>(98.7)</b>	<b>5 828</b> <b>(100)</b>
All Branches 全部門類	Partner/Director 合夥人/總監	2 739 (100)	- (-)	<b>2 739</b> <b>(100)</b>
	Senior Manager 高級經理	2 962 (23.6)	9 567 (76.4)	<b>12 529</b> <b>(100)</b>
	Manager 經理	1 007 (24.3)	3 140 (75.7)	<b>4 147</b> <b>(100)</b>
	Supervisor/Senior 主管	33 (0.1)	22 454 (99.9)	<b>22 487</b> <b>(100)</b>
	Clerk/Associate 文員	10 (-)	52 750 (100)	<b>52 760</b> <b>(100)</b>
	Trainer/Teacher 培訓人員	228 (26.6)	628 (73.4)	<b>856</b> <b>(100)</b>
	<b>Total 總計</b>	<b>6 979</b> <b>(7.3)</b>	<b>88 539</b> <b>(92.7)</b>	<b>95 518</b> <b>(100)</b>

Table 4 : Employees' Minimum Requirement on Year(s)  
of Experience in the Industry  
(Accountancy Sector)

表 4 : 僱員在此行業的基本年資要求  
(會計業)

Branch 門類	Job Level 職級	Number of Employees 僱員人數					
		Less Than 3 Years 少於3年	3 Years - Less Than 6 Years 3年至 少於6年	6 Years - Less Than 10 Years 6年至 少於10年	10 Years or Above 10年或 以上	Unspecified 未有說明	Total 總計
Accounting Firms 會計師事務所	Partner/Director 合夥人/總監	-	442	697	1 529	71	2 739
	Senior Manager 高級經理	-	108	1 420	151	-	1 679
	Manager 經理	-	792	193	-	-	985
	Supervisor/Senior 主管	1 118	3 138	97	-	-	4 353
	Clerk/Associate 文員	8 597	572	-	-	-	9 169
	Trainer/Teacher 培訓人員	-	25	44	-	-	69
	<b>Total 總計</b>	<b>9 715</b>	<b>5 077</b>	<b>2 451</b>	<b>1 680</b>	<b>71</b>	<b>18 994</b>
Government Departments and Subvented Organizations 政府部門及資助機構	Partner/Director 合夥人/總監	-	-	-	-	-	0
	Senior Manager 高級經理	-	1	565	122	136	824
	Manager 經理	-	76	21	10	36	143
	Supervisor/Senior 主管	271	774	109	-	151	1 305
	Clerk/Associate 文員	2 224	82	30	-	271	2 607
	Trainer/Teacher 培訓人員	103	16	197	-	-	316
	<b>Total 總計</b>	<b>2 598</b>	<b>949</b>	<b>922</b>	<b>132</b>	<b>594</b>	<b>5 195</b>
Commerce and Services Establishments 商業及服務行業機構	Partner/Director 合夥人/總監	-	-	-	-	-	0
	Senior Manager 高級經理	-	1 431	5 710	2 052	235	9 428
	Manager 經理	387	1 439	778	197	38	2 839
	Supervisor/Senior 主管	1 393	10 283	3 409	62	409	15 556
	Clerk/Associate 文員	27 680	8 824	-	-	703	37 207
	Trainer/Teacher 培訓人員	310	103	58	-	-	471
	<b>Total 總計</b>	<b>29 770</b>	<b>22 080</b>	<b>9 955</b>	<b>2 311</b>	<b>1 385</b>	<b>65 501</b>
Industrial Establishments 工業機構	Partner/Director 合夥人/總監	-	-	-	-	-	0
	Senior Manager 高級經理	-	197	192	205	4	598
	Manager 經理	-	161	9	-	10	180
	Supervisor/Senior 主管	31	933	271	15	23	1 273
	Clerk/Associate 文員	3 111	594	-	-	72	3 777
	Trainer/Teacher 培訓人員	-	-	-	-	-	0
	<b>Total 總計</b>	<b>3 142</b>	<b>1 885</b>	<b>472</b>	<b>220</b>	<b>109</b>	<b>5 828</b>
All Branches 全部門類	Partner/Director 合夥人/總監	-	442	697	1 529	71	2 739
	Senior Manager 高級經理	-	1 737	7 887	2 530	375	12 529
	Manager 經理	387	2 468	1 001	207	84	4 147
	Supervisor/Senior 主管	2 813	15 128	3 886	77	583	22 487
	Clerk/Associate 文員	41 612	10 072	30	-	1 046	52 760
	Trainer/Teacher 培訓人員	413	144	299	-	-	856
	<b>Total 總計</b>	<b>45 225</b>	<b>29 991</b>	<b>13 800</b>	<b>4 343</b>	<b>2 159</b>	<b>95 518</b>

Table 5 : Average Monthly Income Range of Employees  
(Accountancy Sector)

表 5：僱員平均每月收入的幅度  
(會計業)

Branch 門類	Job Level 職級	Number of Employees 僱員人數											Unspecified 未有說明	Total 總計
		\$6,000 and Below 及以下	\$6,001 to \$10,000	\$10,001 to \$20,000	\$20,001 to \$30,000	\$30,001- to \$40,000	\$40,001 to \$60,000	\$60,001 to \$80,000	\$80,001 to \$100,000	Above \$100,000 以上				
Accounting Firms 會計師事務所	Partner/Director 合夥人/總監	-	-	59	35	602	508	237	174	421	707	2 743		
	Senior Manager 高級經理	-	-	-	61	315	129	328	309	-	539	1 681		
	Manager 經理	-	-	2	161	86	431	-	-	-	311	991		
	Supervisor/Senior 主管	-	-	695	1 281	1 039	-	-	-	-	1 342	4 357		
	Clerk/Associate 文員	-	2 763	4 571	40	-	-	-	-	-	1 815	9 189		
	Trainer/Teacher 培訓人員	-	-	-	-	1	55	2	-	-	11	69		
	<b>Total</b> <b>總計</b>	<b>0</b>	<b>2 763</b>	<b>5 327</b>	<b>1 578</b>	<b>2 043</b>	<b>1 123</b>	<b>567</b>	<b>483</b>	<b>421</b>	<b>4 725</b>	<b>19 030</b>		
	Government Departments and Subvented Organizations 政府部門及資助機構	Partner/Director 合夥人/總監	-	-	-	-	-	-	-	-	-	-	0	
Senior Manager 高級經理		-	-	-	-	5	2	327	351	-	139	824		
Manager 經理		-	-	-	-	13	94	-	-	-	36	143		
Supervisor/Senior 主管		-	-	553	451	57	83	-	-	-	161	1 305		
Clerk/Associate 文員		-	-	2 188	122	-	-	-	-	-	297	2 607		
Trainer/Teacher 培訓人員		-	-	-	-	64	199	17	22	-	14	316		
<b>Total</b> <b>總計</b>		<b>0</b>	<b>0</b>	<b>2 741</b>	<b>573</b>	<b>139</b>	<b>378</b>	<b>344</b>	<b>373</b>	<b>0</b>	<b>647</b>	<b>5 195</b>		

Branch 門類	Job Level 職級	Number of Employees 僱員人數											Unspecified 未有說明	Total 總計		
		\$6,000 and Below 及以下	\$6,001 to \$10,000	\$10,001 to \$20,000	\$20,001 to \$30,000	\$30,001- to \$40,000	\$40,001 to \$60,000	\$60,001 to \$80,000	\$80,001 to \$100,000	Above \$100,000 以上						
Commerce and Services Establishments 商業及服務行業機構	Partner/Director 合夥人總監	-	-	-	-	-	-	-	-	-	-	-	-	-	0	
	Senior Manager 高級經理	-	-	45	435	4 636	2 718	434	319	92	942	-	-	-	9 621	
	Manager 經理	-	-	58	853	1 412	275	-	-	-	241	-	-	-	2 839	
	Supervisor/Senior 主管	-	-	6 815	6 096	976	416	-	-	-	1 601	-	-	-	15 904	
	Clerk/Associate 文員	-	12 682	20 212	1 858	-	-	-	-	-	3 622	-	-	-	38 374	
	Trainer/Teacher 培訓人員	-	-	-	215	150	54	2	-	-	50	-	-	-	471	
	<b>Total</b> <b>總計</b>	<b>0</b>	<b>12 682</b>	<b>27 130</b>	<b>9 457</b>	<b>7 174</b>	<b>3 463</b>	<b>436</b>	<b>319</b>	<b>92</b>	<b>6 456</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>67 209</b>	
	Industrial Establishments 工業機構	Partner/Director 合夥人總監	-	-	-	-	-	-	-	-	-	-	-	-	-	0
		Senior Manager 高級經理	-	-	-	65	302	117	25	26	-	63	-	-	-	598
		Manager 經理	-	-	-	61	101	12	-	-	-	6	-	-	-	180
Supervisor/Senior 主管		-	29	635	407	102	-	-	-	-	100	-	-	-	1 273	
Clerk/Associate 文員		-	2 160	1 308	191	-	-	-	-	-	161	-	-	-	3 820	
Trainer/Teacher 培訓人員		-	-	-	-	-	-	-	-	-	-	-	-	-	0	
<b>Total</b> <b>總計</b>		<b>0</b>	<b>2 189</b>	<b>1 943</b>	<b>724</b>	<b>505</b>	<b>129</b>	<b>25</b>	<b>26</b>	<b>0</b>	<b>330</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>5 871</b>	
All Branches 全部門類		Partner/Director 合夥人總監	-	-	59	35	602	508	237	174	417	707	-	-	-	2 739
		Senior Manager 高級經理	-	-	45	561	5 090	2 962	1 114	1 005	80	1 672	-	-	-	12 529
		Manager 經理	-	-	60	1 069	1 612	812	-	-	-	594	-	-	-	4 147
	Supervisor/Senior 主管	-	29	8 514	8 235	2 006	499	-	-	-	3 204	-	-	-	22 487	
	Clerk/Associate 文員	-	16 843	28 078	2 038	-	-	-	-	-	5 801	-	-	-	52 760	
	Trainer/Teacher 培訓人員	-	-	-	215	215	308	21	22	-	75	-	-	-	856	
	<b>Total</b> <b>總計</b>	<b>0</b>	<b>16 872</b>	<b>36 756</b>	<b>12 153</b>	<b>9 525</b>	<b>5 089</b>	<b>1 372</b>	<b>1 201</b>	<b>497</b>	<b>12 053</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>95 518</b>	

Table 6 : Staff Turnover in the Past 12 Months (1.1.2008 to 31.12.2008)  
by Reason, by Source and by Geographic Origin  
(Accountancy Sector)

表 6：過去十二個月內（1.1.2008 至 31.12.2008）僱員流動情況  
（按離職原因、人力來源及所來自地域分類）  
（會計業）

1. The number of employees who left in the past 12 months (1.1.2008 to 31.12.2008) by reason: 按原因劃分，過去 12 個月內（1.1.2008 至 31.12.2008）離職的僱員人數：								
(I) Leaving of the company is initiated by the employee 由僱員主動申請離職								
	Reason 原因	Partner/ Director 合夥人/ 總監	Senior Manager 高級 經理	Manager 經理	Supervisor /Senior 主管	Clerk/ Associate 文員	Trainer/ Teacher 培訓 人員	Total 總計
(a)	Taking up another accounting position in Hong Kong 轉投本港另一間機構擔任會計職務	2	417	452	1 173	5 852	3	<b>7 899</b>
(b)	Taking up a non-accounting position in Hong Kong 轉投本港另一間機構擔任非會計職務							
	(i) Better Working Hours 較佳工作時間	-	-	-	3	37	-	<b>40</b>
	(ii) Better Remuneration Package 較佳薪金及福利條件	-	6	8	14	107	15	<b>150</b>
	(iii) Better Prospects 較佳工作前途	-	7	3	34	51	1	<b>96</b>
	(iv) Others 其他	-	-	-	-	10	-	<b>10</b>
(c)	Emigration 移民	-	13	6	6	234	-	<b>259</b>
(d)	Repatriation 回國	-	4	12	36	42	-	<b>94</b>
(e)	Retirement 退休	2	19	3	85	243	7	<b>359</b>
(f)	Further studies 繼續進修	-	-	3	25	49	-	<b>77</b>
(g)	Other reasons 其他原因	3	33	53	126	297	1	<b>513</b>
(h)	Reasons unknown 原因不詳	-	37	120	222	1 517	4	<b>1 900</b>
	Sub-total 小計	7	536	660	1 724	8 439	31	<b>11 397</b>

(II) Leaving of the company is initiated by the company 由公司安排僱員離職								
Reason 原因		Partner/ Director 合夥人/ 總監	Senior Manager 高級 經理	Manager 經理	Supervisor /Senior 主管	Clerk/ Associate 文員	Trainer/ Teacher 培訓 人員	Total 總計
(a)	Retrenchment 裁員	-	3	2	12	244	-	261
(b)	Company re-structured/closed 公司改組/結業	-	4	-	1	50	-	55
(c)	Expiry of employment contract 僱傭合約期滿	-	9	5	39	81	1	135
(d)	Poor performance 工作表現欠佳	-	16	40	31	152	-	239
(e)	Other reasons 其他原因	-	-	3	-	10	-	13
(f)	Reasons unknown 原因不詳	-	-	-	-	-	-	0
Sub-total 小計		0	32	50	83	537	1	703
<b>Total 總計</b>		<b>7</b>	<b>568</b>	<b>710</b>	<b>1 807</b>	<b>8 976</b>	<b>32</b>	<b>12 100</b>

2. The number of recruits in the past 12 months (1.1.2008 to 31.12.2008) by source:  
按來源劃分，過去 12 個月內（1.1.2008 至 31.12.2008）所招聘的僱員人數：

Source 來源		Partner/ Director 合夥人/ 總監	Senior Manager 高級 經理	Manager 經理	Supervisor /Senior 主管	Clerk/ Associate 文員	Trainer/ Teacher 培訓 人員	Total 總計
(a)	From an accounting position of another company 來自另一間機構而擔任 會計職務者	13	738	620	1 203	6 867	41	9 482
(b)	From a non-accounting position of another company 來自另一間機構而擔任 非會計職務者	-	-	-	61	507	6	574
(c)	From a college/school direct 直接來自院校/學校							
	(i) University Graduate 大學畢業生	-	-	-	34	2 259	10	2 303
	(ii) Sub-degree Holder (HD/AD) 副學位畢業生 (高級文憑/副學士)	-	-	-	2	313	-	315
	(iii) Secondary School Leaver 中學畢業生	-	-	-	40	156	-	196
(d)	Other sources 其他來源	1	6	10	10	2	6	35
(e)	Sources unclassified 來源未能歸類	-	12	10	59	158	1	240
<b>Total 總計</b>		<b>14</b>	<b>756</b>	<b>640</b>	<b>1 409</b>	<b>10 262</b>	<b>64</b>	<b>13 145</b>

3. The number of recruits in the past 12 months (1.1.2008 to 31.12.2008) by geographic origin:  
按地域來源劃分，過去 12 個月內（1.1.2008 至 31.12.2008）所招聘的僱員人數：

Geographic Origin 地域來源		Partner/ Director 合夥人/ 總監	Senior Manager 高級 經理	Manager 經理	Supervisor /Senior 主管	Clerk/ Associate 文員	Trainer/ Teacher 培訓 人員	Total 總計
(a)	Hong Kong 香港	13	750	626	1 391	10 216	57	13 053
(b)	The Mainland of China 中國內地	1	-	3	9	40	1	54
(c)	Macau 澳門	-	-	-	-	-	-	0
(d)	Taiwan 台灣	-	-	-	-	-	-	0
(e)	Other places 其他地方	-	6	9	4	-	6	25
(f)	Sources unclassified 來源未能歸類	-	-	2	5	6	-	13
<b>Total 總計</b>		<b>14</b>	<b>756</b>	<b>640</b>	<b>1 409</b>	<b>10 262</b>	<b>64</b>	<b>13 145</b>



Table 6.1 : Staff Turnover in the Past 12 Months (1.1.2008 to 31.12.2008)  
by Reason, by Source and by Geographic Origin  
(Accounting Firms)

表 6.1：過去十二個月內（1.1.2008 至 31.12.2008）僱員流動情況  
（按離職原因、人力來源及所來自地域分類）  
（會計師事務所）

1. The number of employees who left in the past 12 months (1.1.2008 to 31.12.2008) by reason: 按原因劃分，過去 12 個月內（1.1.2008 至 31.12.2008）離職的僱員人數：								
(I) Leaving of the company is initiated by the employee 由僱員主動申請離職								
	Reason 原因	Partner/ Director 合夥人/ 總監	Senior Manager 高級 經理	Manager 經理	Supervisor /Senior 主管	Clerk/ Associate 文員	Trainer/ Teacher 培訓 人員	Total 總計
(a)	Taking up another accounting position in Hong Kong 轉投本港另一間機構擔任會計職務	2	24	37	166	1 144	-	1 373
(b)	Taking up a non-accounting position in Hong Kong 轉投本港另一間機構擔任非會計職務							
	(i) Better Working Hours 較佳工作時間	-	-	-	-	23	-	23
	(ii) Better Remuneration Package 較佳薪金及福利條件	-	-	-	2	13	-	15
	(iii) Better Prospects 較佳工作前途	-	-	-	2	19	1	22
	(iv) Others 其他	-	-	-	-	-	-	0
(c)	Emigration 移民	-	2	1	3	6	-	12
(d)	Repatriation 回國	-	-	12	36	40	-	88
(e)	Retirement 退休	2	1	2	-	-	-	5
(f)	Further studies 繼續進修	-	-	3	21	23	-	47
(g)	Other reasons 其他原因	3	16	45	106	51	1	222
(h)	Reasons unknown 原因不詳	-	-	5	22	162	-	189
	Sub-total 小計	7	43	105	358	1 481	2	1 996

<b>(II) Leaving of the company is initiated by the company</b> 由公司安排僱員離職								
Reason 原因		Partner/ Director 合夥人/ 總監	Senior Manager 高級 經理	Manager 經理	Supervisor /Senior 主管	Clerk/ Associate 文員	Trainer/ Teacher 培訓 人員	Total 總計
(a)	Retrenchment 裁員	-	-	-	-	24	-	24
(b)	Company re-structured/closed 公司改組/結業	-	-	-	-	-	-	0
(c)	Expiry of employment contract 僱傭合約期滿	-	-	3	30	53	-	86
(d)	Poor performance 工作表現欠佳	-	4	7	8	51	-	70
(e)	Other reasons 其他原因	-	-	3	-	2	-	5
(f)	Reasons unknown 原因不詳	-	-	-	-	-	-	0
Sub-total 小計		-	4	13	38	130	-	185
<b>Total 總計</b>		<b>7</b>	<b>47</b>	<b>118</b>	<b>396</b>	<b>1 611</b>	<b>2</b>	<b>2 181</b>

2. The number of recruits in the past 12 months (1.1.2008 to 31.12.2008) by source:  
按來源劃分，過去 12 個月內（1.1.2008 至 31.12.2008）所招聘的僱員人數：

Source 來源		Partner/ Director 合夥人/ 總監	Senior Manager 高級 經理	Manager 經理	Supervisor /Senior 主管	Clerk/ Associate 文員	Trainer/ Teacher 培訓 人員	Total 總計
(a)	From an accounting position of another company 來自另一間機構而擔任 會計職務者	13	64	94	286	931	1	1 389
(b)	From a non-accounting position of another company 來自另一間機構而擔任 非會計職務者	-	-	-	32	71	-	103
(c)	From a college/school direct 直接來自院校/學校							
	(i) University Graduate 大學畢業生	-	-	-	10	1 689	-	1 699
	(ii) Sub-degree Holder (HD/AD) 副學位畢業生 (高級文憑/副學士)	-	-	-	-	239	-	239
	(iii) Secondary School Leaver 中學畢業生	-	-	-	-	26	-	26
(d)	Other sources 其他來源	1	6	10	10	-	-	27
(e)	Sources unclassified 來源未能歸類	-	-	-	-	42	-	42
<b>Total 總計</b>		<b>14</b>	<b>70</b>	<b>104</b>	<b>338</b>	<b>2 998</b>	<b>1</b>	<b>3 525</b>

3. The number of recruits in the past 12 months (1.1.2008 to 31.12.2008) by geographic origin:  
按地域來源劃分，過去 12 個月內（1.1.2008 至 31.12.2008）所招聘的僱員人數：

Geographic Origin 地域來源		Partner/ Director 合夥人/ 總監	Senior Manager 高級 經理	Manager 經理	Supervisor /Senior 主管	Clerk/ Associate 文員	Trainer/ Teacher 培訓 人員	Total 總計
(a)	Hong Kong 香港	13	64	92	324	2 959	1	3 453
(b)	The Mainland of China 中國內地	1	-	3	8	37	-	49
(c)	Macau 澳門	-	-	-	-	-	-	0
(d)	Taiwan 台灣	-	-	-	-	-	-	0
(e)	Other places 其他地方	-	6	9	4	-	-	19
(f)	Sources unclassified 來源未能歸類	-	-	-	2	2	-	4
<b>Total 總計</b>		<b>14</b>	<b>70</b>	<b>104</b>	<b>338</b>	<b>2 998</b>	<b>1</b>	<b>3 525</b>

Table 6.2 : Staff Turnover in the Past 12 Months (1.1.2008 to 31.12.2008)  
by Reason, by Source and by Geographic Origin  
(Government Departments and Subvented Organizations)

表 6.2：過去十二個月內（1.1.2008 至 31.12.2008）僱員流動情況  
（按離職原因、人力來源及所來自地域分類）  
（政府部門及資助機構）

1. The number of employees who left in the past 12 months (1.1.2008 to 31.12.2008) by reason: 按原因劃分，過去 12 個月內（1.1.2008 至 31.12.2008）離職的僱員人數：								
(I) Leaving of the company is initiated by the employee 由僱員主動申請離職								
	Reason 原因	Partner/ Director 合夥人/ 總監	Senior Manager 高級 經理	Manager 經理	Supervisor /Senior 主管	Clerk/ Associate 文員	Trainer/ Teacher 培訓 人員	Total 總計
(a)	Taking up another accounting position in Hong Kong 轉投本港另一間機構擔任會計職務	-	5	5	31	38	3	82
(b)	Taking up a non-accounting position in Hong Kong 轉投本港另一間機構擔任非會計職務							
	(i) Better Working Hours 較佳工作時間	-	-	-	-	-	-	0
	(ii) Better Remuneration Package 較佳薪金及福利條件	-	-	-	-	2	1	3
	(iii) Better Prospects 較佳工作前途	-	-	-	-	-	-	0
	(iv) Others 其他	-	-	-	-	-	-	0
(c)	Emigration 移民	-	-	-	1	-	-	1
(d)	Repatriation 回國	-	-	-	-	-	-	0
(e)	Retirement 退休	-	13	-	20	12	-	45
(f)	Further studies 繼續進修	-	-	-	1	-	-	1
(g)	Other reasons 其他原因	-	1	1	1	3	-	6
(h)	Reasons unknown 原因不詳	-	11	8	26	48	3	96
	Sub-total 小計	0	30	14	80	103	7	234

(II) Leaving of the company is initiated by the company 由公司安排僱員離職								
Reason 原因		Partner/ Director 合夥人/ 總監	Senior Manager 高級 經理	Manager 經理	Supervisor /Senior 主管	Clerk/ Associate 文員	Trainer/ Teacher 培訓 人員	Total 總計
(a)	Retrenchment 裁員	-	-	-	-	-	-	0
(b)	Company re-structured/closed 公司改組/結業	-	-	-	-	-	-	0
(c)	Expiry of employment contract 僱傭合約期滿	-	4	-	2	2	1	9
(d)	Poor performance 工作表現欠佳	-	-	-	-	-	-	0
(e)	Other reasons 其他原因	-	-	-	-	-	-	0
(f)	Reasons unknown 原因不詳	-	-	-	-	-	-	0
Sub-total 小計		0	4	0	2	2	1	9
<b>Total 總計</b>		<b>0</b>	<b>34</b>	<b>14</b>	<b>82</b>	<b>105</b>	<b>8</b>	<b>243</b>

2. The number of recruits in the past 12 months (1.1.2008 to 31.12.2008) by source:  
按來源劃分，過去 12 個月內（1.1.2008 至 31.12.2008）所招聘的僱員人數：

Source 來源		Partner/ Director 合夥人/ 總監	Senior Manager 高級 經理	Manager 經理	Supervisor /Senior 主管	Clerk/ Associate 文員	Trainer/ Teacher 培訓 人員	Total 總計
(a)	From an accounting position of another company 來自另一間機構而擔任 會計職務者	-	15	6	53	180	18	272
(b)	From a non-accounting position of another company 來自另一間機構而擔任 非會計職務者	-	-	-	-	17	6	23
(c)	From a college/school direct 直接來自院校/學校							
	(i) University Graduate 大學畢業生	-	-	-	7	4	10	21
	(ii) Sub-degree Holder (HD/AD) 副學位畢業生 (高級文憑/副學士)	-	-	-	-	-	-	0
	(iii) Secondary School Leaver 中學畢業生	-	-	-	-	-	-	0
(d)	Other sources 其他來源	-	-	-	-	-	6	6
(e)	Sources unclassified 來源未能歸類	-	7	2	18	2	-	29
<b>Total 總計</b>		<b>0</b>	<b>22</b>	<b>8</b>	<b>78</b>	<b>203</b>	<b>40</b>	<b>351</b>

3. The number of recruits in the past 12 months (1.1.2008 to 31.12.2008) by geographic origin: 按地域來源劃分，過去 12 個月內（1.1.2008 至 31.12.2008）所招聘的僱員人數：								
Geographic Origin 地域來源		Partner/ Director 合夥人/ 總監	Senior Manager 高級 經理	Manager 經理	Supervisor /Senior 主管	Clerk/ Associate 文員	Trainer/ Teacher 培訓 人員	Total 總計
(a)	Hong Kong 香港	-	22	6	75	201	33	337
(b)	The Mainland of China 中國內地	-	-	-	-	-	1	1
(c)	Macau 澳門	-	-	-	-	-	-	0
(d)	Taiwan 台灣	-	-	-	-	-	-	0
(e)	Other places 其他地方	-	-	-	-	-	6	6
(f)	Sources unclassified 來源未能歸類	-	-	2	3	2	-	7
<b>Total 總計</b>		<b>0</b>	<b>22</b>	<b>8</b>	<b>78</b>	<b>203</b>	<b>40</b>	<b>351</b>

Table 6.3 : Staff Turnover in the Past 12 Months (1.1.2008 to 31.12.2008)  
by Reason, by Source and by Geographic Origin  
(Commerce and Services Establishments)

表 6.3 : 過去十二個月內 (1.1.2008 至 31.12.2008) 僱員流動情況  
(按離職原因、人力來源及所來自地域分類)  
(商業及服務行業機構)

1. The number of employees who left in the past 12 months (1.1.2008 to 31.12.2008) by reason: 按原因劃分，過去 12 個月內 (1.1.2008 至 31.12.2008) 離職的僱員人數：								
(I) Leaving of the company is initiated by the employee 由僱員主動申請離職								
	Reason 原因	Partner/ Director 合夥人/ 總監	Senior Manager 高級 經理	Manager 經理	Supervisor /Senior 主管	Clerk/ Associate 文員	Trainer/ Teacher 培訓 人員	Total 總計
(a)	Taking up another accounting position in Hong Kong 轉投本港另一間機構擔任會計職務	-	279	397	895	4 397	-	<b>5 968</b>
(b)	Taking up a non-accounting position in Hong Kong 轉投本港另一間機構擔任非會計職務							
	(i) Better Working Hours 較佳工作時間	-	-	-	3	10	-	<b>13</b>
	(ii) Better Remuneration Package 較佳薪金及福利條件	-	6	8	12	90	14	<b>130</b>
	(iii) Better Prospects 較佳工作前途	-	7	3	32	31	-	<b>73</b>
	(iv) Others 其他	-	-	-	-	10	-	<b>10</b>
(c)	Emigration 移民	-	11	5	2	227	-	<b>245</b>
(d)	Repatriation 回國	-	1	-	-	1	-	<b>2</b>
(e)	Retirement 退休	-	3	-	65	230	7	<b>305</b>
(f)	Further studies 繼續進修	-	-	-	2	8	-	<b>10</b>
(g)	Other reasons 其他原因	-	16	7	16	241	-	<b>280</b>
(h)	Reasons unknown 原因不詳	-	26	66	155	1 224	1	<b>1 472</b>
	Sub-total 小計	<b>0</b>	<b>349</b>	<b>486</b>	<b>1 182</b>	<b>6 469</b>	<b>22</b>	<b>8 508</b>

(II) Leaving of the company is initiated by the company 由公司安排僱員離職								
Reason 原因		Partner/ Director 合夥人/ 總監	Senior Manager 高級 經理	Manager 經理	Supervisor /Senior 主管	Clerk/ Associate 文員	Trainer/ Teacher 培訓 人員	Total 總計
(a)	Retrenchment 裁員	-	2	-	6	182	-	190
(b)	Company re-structured/closed 公司改組/結業	-	4	-	1	50	-	55
(c)	Expiry of employment contract 僱傭合約期滿	-	5	2	7	25	-	39
(d)	Poor performance 工作表現欠佳	-	11	33	20	88	-	152
(e)	Other reasons 其他原因	-	-	-	-	8	-	8
(f)	Reasons unknown 原因不詳	-	-	-	-	-	-	0
Sub-total 小計		0	22	35	34	353	0	444
<b>Total 總計</b>		<b>0</b>	<b>371</b>	<b>521</b>	<b>1 216</b>	<b>6 822</b>	<b>22</b>	<b>8 952</b>

2. The number of recruits in the past 12 months (1.1.2008 to 31.12.2008) by source:  
按來源劃分，過去 12 個月內 (1.1.2008 至 31.12.2008) 所招聘的僱員人數：

Source 來源		Partner/ Director 合夥人/ 總監	Senior Manager 高級 經理	Manager 經理	Supervisor /Senior 主管	Clerk/ Associate 文員	Trainer/ Teacher 培訓 人員	Total 總計
(a)	From an accounting position of another company 來自另一間機構而擔任 會計職務者	-	549	459	780	5 474	22	7 284
(b)	From a non-accounting position of another company 來自另一間機構而擔任 非會計職務者	-	-	-	29	381	-	410
(c)	From a college/school direct 直接來自院校/學校							
	(i) University Graduate 大學畢業生	-	-	-	11	564	-	575
	(ii) Sub-degree Holder (HD/AD) 副學位畢業生 (高級文憑/副學士)	-	-	-	2	63	-	65
	(iii) Secondary School Leaver 中學畢業生	-	-	-	40	128	-	168
(d)	Other sources 其他來源	-	-	-	-	2	-	2
(e)	Sources unclassified 來源未能歸類	-	5	8	35	105	1	154
<b>Total 總計</b>		<b>0</b>	<b>554</b>	<b>467</b>	<b>897</b>	<b>6 717</b>	<b>23</b>	<b>8 658</b>



3. The number of recruits in the past 12 months (1.1.2008 to 31.12.2008) by geographic origin:  
按地域來源劃分，過去 12 個月內（1.1.2008 至 31.12.2008）所招聘的僱員人數：

Geographic Origin 地域來源		Partner/ Director 合夥人/ 總監	Senior Manager 高級 經理	Manager 經理	Supervisor /Senior 主管	Clerk/ Associate 文員	Trainer/ Teacher 培訓 人員	Total 總計
(a)	Hong Kong 香港	-	554	467	896	6 712	23	<b>8 652</b>
(b)	The Mainland of China 中國內地	-	-	-	1	3	-	<b>4</b>
(c)	Macau 澳門	-	-	-	-	-	-	<b>0</b>
(d)	Taiwan 台灣	-	-	-	-	-	-	<b>0</b>
(e)	Other places 其他地方	-	-	-	-	-	-	<b>0</b>
(f)	Sources unclassified 來源未能歸類	-	-	-	-	2	-	<b>2</b>
<b>Total 總計</b>		<b>0</b>	<b>554</b>	<b>467</b>	<b>897</b>	<b>6 717</b>	<b>23</b>	<b>8 658</b>

Table 6.4 : Staff Turnover in the Past 12 Months (1.1.2008 to 31.12.2008)  
by Reason, by Source and by Geographic Origin  
(Industrial Establishments)

表 6.4：過去十二個月內（1.1.2008 至 31.12.2008）僱員流動情況  
（按離職原因、人力來源及所來自地域分類）  
（工業機構）

1. The number of employees who left in the past 12 months (1.1.2008 to 31.12.2008) by reason: 按原因劃分，過去 12 個月內（1.1.2008 至 31.12.2008）離職的僱員人數：								
(I) Leaving of the company is initiated by the employee 由僱員主動申請離職								
	Reason 原因	Partner/ Director 合夥人/ 總監	Senior Manager 高級 經理	Manager 經理	Supervisor /Senior 主管	Clerk/ Associate 文員	Trainer/ Teacher 培訓 人員	Total 總計
(a)	Taking up another accounting position in Hong Kong 轉投本港另一間機構擔任會計職務	-	109	13	81	273	-	476
(b)	Taking up a non-accounting position in Hong Kong 轉投本港另一間機構擔任非會計職務							
	(i) Better Working Hours 較佳工作時間	-	-	-	-	4	-	4
	(ii) Better Remuneration Package 較佳薪金及福利條件	-	-	-	-	2	-	2
	(iii) Better Prospects 較佳工作前途	-	-	-	-	1	-	1
	(iv) Others 其他	-	-	-	-	-	-	0
(c)	Emigration 移民	-	-	-	-	1	-	1
(d)	Repatriation 回國	-	3	-	-	1	-	4
(e)	Retirement 退休	-	2	1	-	1	-	4
(f)	Further studies 繼續進修	-	-	-	1	18	-	19
(g)	Other reasons 其他原因	-	-	-	3	2	-	5
(h)	Reasons unknown 原因不詳	-	-	41	19	83	-	143
	Sub-total 小計	0	114	55	104	386	0	659

(II) Leaving of the company is initiated by the company 由公司安排僱員離職								
Reason 原因		Partner/ Director 合夥人/ 總監	Senior Manager 高級 經理	Manager 經理	Supervisor /Senior 主管	Clerk/ Associate 文員	Trainer/ Teacher 培訓 人員	Total 總計
(a)	Retrenchment 裁員	-	1	2	6	38	-	47
(b)	Company re-structured/closed 公司改組/結業	-	-	-	-	-	-	0
(c)	Expiry of employment contract 僱傭合約期滿	-	-	-	-	1	-	1
(d)	Poor performance 工作表現欠佳	-	1	-	3	13	-	17
(e)	Other reasons 其他原因	-	-	-	-	-	-	0
(f)	Reasons unknown 原因不詳	-	-	-	-	-	-	0
Sub-total 小計		0	2	2	9	52	0	65
<b>Total 總計</b>		<b>0</b>	<b>116</b>	<b>57</b>	<b>113</b>	<b>438</b>	<b>0</b>	<b>724</b>

2. The number of recruits in the past 12 months (1.1.2008 to 31.12.2008) by source:  
按來源劃分，過去 12 個月內（1.1.2008 至 31.12.2008）所招聘的僱員人數：

Source 來源		Partner/ Director 合夥人/ 總監	Senior Manager 高級 經理	Manager 經理	Supervisor /Senior 主管	Clerk/ Associate 文員	Trainer/ Teacher 培訓 人員	Total 總計
(a)	From an accounting position of another company 來自另一間機構而擔任 會計職務者	-	110	61	84	282	-	537
(b)	From a non-accounting position of another company 來自另一間機構而擔任 非會計職務者	-	-	-	-	38	-	38
(c)	From a college/school direct 直接來自院校/學校							
	(i) University Graduate 大學畢業生	-	-	-	6	2	-	8
	(ii) Sub-degree Holder (HD/AD) 副學位畢業生 (高級文憑/副學士)	-	-	-	-	11	-	11
	(iii) Secondary School Leaver 中學畢業生	-	-	-	-	2	-	2
(d)	Other sources 其他來源	-	-	-	-	-	-	0
(e)	Sources unclassified 來源未能歸類	-	-	-	6	9	-	15
<b>Total 總計</b>		<b>0</b>	<b>110</b>	<b>61</b>	<b>96</b>	<b>344</b>	<b>0</b>	<b>611</b>

3. The number of recruits in the past 12 months (1.1.2008 to 31.12.2008) by geographic origin:  
按地域來源劃分，過去 12 個月內（1.1.2008 至 31.12.2008）所招聘的僱員人數：

Geographic Origin 地域來源		Partner/ Director 合夥人/ 總監	Senior Manager 高級 經理	Manager 經理	Supervisor /Senior 主管	Clerk/ Associate 文員	Trainer/ Teacher 培訓 人員	Total 總計
(a)	Hong Kong 香港	-	110	61	96	344	-	611
(b)	The Mainland of China 中國內地	-	-	-	-	-	-	0
(c)	Macau 澳門	-	-	-	-	-	-	0
(d)	Taiwan 台灣	-	-	-	-	-	-	0
(e)	Other places 其他地方	-	-	-	-	-	-	0
(f)	Sources unclassified 來源未能歸類	-	-	-	-	-	-	0
<b>Total 總計</b>		<b>0</b>	<b>110</b>	<b>61</b>	<b>96</b>	<b>344</b>	<b>0</b>	<b>611</b>

Table 7 : Number of Internal Promotions in the Past 12 Months  
(1.1.2008 to 31.12.2008)  
(Accountancy Sector)

表 7：過去十二個月內（1.1.2008 至 31.12.2008）的內部晉升人數  
（會計業）

Branch 門類	Job Level 職級	No. of Employees at Date of Survey 現有僱員人數 (a)	No. of Internal Promotions in the Past 12 Months 過去十二個月 獲內部晉升的人數 (b)	No. of New Recruits in the Past 12 Months 過去十二個月 新招聘的人數 (c)	Total No. of Recruits in the Past 12 Months 過去十二個月 總招聘的人數 (d) = (b) + (c)	Percentage of No. of Internal Promotions to Total No. of Recruits 內部晉升佔總招聘 人數的百分比 (e) = (b) / (d)
Accounting Firms 會計師事務所	From Manager/Senior Manager To Partner/Director 由經理/高級經理至合夥人/總監	2 739	59	14	73	80.8%
	From Manager To Senior Manager 由經理至高級經理	1 679	107	70	177	60.5%
	From Supervisor/Senior To Manager 由主管至經理	985	291	104	395	73.7%
	From Clerk/Associate To Supervisor/Senior 由文員至主管	4 353	1 210	338	1 548	78.2%
	From Others To Clerk/Associate 由其他職級至文員	9 169	56	2 998	3 054	1.8%
	From Others To Trainer/Teacher 由其他職級至培訓人員	69	4	1	5	80.0%
	<b>Total 總計</b>	<b>18 994</b>	<b>1 727</b>	<b>3 525</b>	<b>5 252</b>	<b>32.9%</b>
Government Departments and Subvented Organizations 政府部門及資 助機構	From Manager/Senior Manager To Partner/Director 由經理/高級經理至合夥人/總監	-	-	-	-	-
	From Manager To Senior Manager 由經理至高級經理	824	13	22	35	37.1%
	From Supervisor/Senior To Manager 由主管至經理	143	15	8	23	65.2%
	From Clerk/Associate To Supervisor/Senior 由文員至主管	1 305	43	78	121	35.5%
	From Others To Clerk/Associate 由其他職級至文員	2 607	1	203	204	0.5%
	From Others To Trainer/Teacher 由其他職級至培訓人員	316	3	40	43	7.0%
	<b>Total 總計</b>	<b>5 195</b>	<b>75</b>	<b>351</b>	<b>426</b>	<b>17.6%</b>
Commerce and Services Establishments 商業及服務行 業機構	From Manager/Senior Manager To Partner/Director 由經理/高級經理至合夥人/總監	-	-	-	-	-
	From Manager To Senior Manager 由經理至高級經理	9 428	72	554	626	11.5%
	From Supervisor/Senior To Manager 由主管至經理	2 839	159	467	626	25.4%
	From Clerk/Associate To Supervisor/Senior 由文員至主管	15 556	897	897	1 794	50.0%
	From Others To Clerk/Associate 由其他職級至文員	37 207	121	6 717	6 838	1.8%
	From Others To Trainer/Teacher 由其他職級至培訓人員	471	-	23	23	0%
	<b>Total 總計</b>	<b>65 501</b>	<b>1 249</b>	<b>8 658</b>	<b>9 907</b>	<b>12.6%</b>
Industrial Establishments 工業機構	From Manager/Senior Manager To Partner/Director 由經理/高級經理至合夥人/總監	-	-	-	-	-
	From Manager To Senior Manager 由經理至高級經理	598	4	110	114	3.5%
	From Supervisor/Senior To Manager 由主管至經理	180	7	61	68	10.3%
	From Clerk/Associate To Supervisor/Senior 由文員至主管	1 273	29	96	125	23.2%
	From Others To Clerk/Associate 由其他職級至文員	3 777	41	344	385	10.6%
	From Others To Trainer/Teacher 由其他職級至培訓人員	-	-	-	-	-
	<b>Total 總計</b>	<b>5 828</b>	<b>81</b>	<b>611</b>	<b>692</b>	<b>11.7%</b>
All Branches 全部門類	From Manager/Senior Manager To Partner/Director 由經理/高級經理至合夥人/總監	2 739	59	14	73	80.8%
	From Manager To Senior Manager 由經理至高級經理	12 529	196	756	952	20.6%
	From Supervisor/Senior To Manager 由主管至經理	4 147	472	640	1 112	42.4%
	From Clerk/Associate To Supervisor/Senior 由文員至主管	22 487	2 179	1 409	3 588	60.7%
	From Others To Clerk/Associate 由其他職級至文員	52 760	219	10 262	10 481	2.1%
	From Others To Trainer/Teacher 由其他職級至培訓人員	856	7	64	71	9.9%
	<b>Total 總計</b>	<b>95 518</b>	<b>3 132</b>	<b>13 145</b>	<b>16 277</b>	<b>19.2%</b>

Table 8 : Number of Establishments Encountering  
Recruitment Difficulties in the Past 12 Months (1.1.2008 to 31.12.2008)  
(Accountancy Sector)

表 8 : 過去十二個月(1.1.2008至31.12.2008)遇到招聘員工困難的機構數目  
(會計業)

Branch 門類	Recruitment Difficulties 招聘困難	Partner/Director 合夥人/總監		Senior Manager 高級經理		Manager 經理		Supervisor/Senior 主管		Clerk/Associate 文員		Trainer/Teacher 培訓人員	
		No. of Establishments 機構數目	Percentage 百分比	No. of Establishments 機構數目	Percentage 百分比	No. of Establishments 機構數目	Percentage 百分比	No. of Establishments 機構數目	Percentage 百分比	No. of Establishments 機構數目	Percentage 百分比	No. of Establishments 機構數目	Percentage 百分比
Accounting Firms 會計師事務所	Yes 有	2	0.1	4	0.2	10	0.5	18	0.9	204	10.7	-	-
	No 沒有	4	0.2	21	1.1	2	0.1	18	0.9	315	16.5	2	0.1
	Have not recruited or tried to recruit 未曾招聘或未有嘗試招聘員工	1 887	98.6	1 868	97.6	1 881	98.3	1 857	97.1	1 374	71.8	1 891	98.8
	Unspecified / Refusal Cases 未有說明 / 未有提供資料	20	1.1	20	1.1	20	1.1	20	1.1	20	1.0	20	1.1
	<b>Total 總計</b>	<b>1 913</b>	<b>100</b>	<b>1 913</b>	<b>100</b>	<b>1 913</b>	<b>100</b>	<b>1 913</b>	<b>100</b>	<b>1 913</b>	<b>100</b>	<b>1 913</b>	<b>100</b>
Government Departments and Subvented Organizations 政府部門及 資助機構	Yes 有	-	-	4	15.4	1	3.8	4	15.4	3	11.5	2	7.7
	No 沒有	-	-	7	26.9	1	3.8	8	30.8	15	57.7	6	23.1
	Have not recruited or tried to recruit 未曾招聘或未有嘗試招聘員工	25	96.2	14	53.8	23	88.5	13	50.0	7	26.9	17	65.4
	Unspecified / Refusal Cases 未有說明 / 未有提供資料	1	3.8	1	3.9	1	3.9	1	3.8	1	3.9	1	3.8
	<b>Total 總計</b>	<b>26</b>	<b>100</b>	<b>26</b>	<b>100</b>	<b>26</b>	<b>100</b>	<b>26</b>	<b>100</b>	<b>26</b>	<b>100</b>	<b>26</b>	<b>100</b>
Commerce and Services Establishments 商業及 服務行業機構	Yes 有	-	-	70	0.3	14	0.1	41	0.2	932	4.2	1	-
	No 沒有	-	-	350	1.6	235	1.1	588	2.7	3 509	16.0	15	0.1
	Have not recruited or tried to recruit 未曾招聘或未有嘗試招聘員工	21 895	99.6	21 475	97.7	21 646	98.5	21 266	96.8	17 454	79.4	21 879	99.6
	Unspecified / Refusal Cases 未有說明 / 未有提供資料	77	0.4	77	0.4	77	0.3	77	0.3	77	0.4	77	0.3
	<b>Total 總計</b>	<b>21 972</b>	<b>100</b>	<b>21 972</b>	<b>100</b>	<b>21 972</b>	<b>100</b>	<b>21 972</b>	<b>100</b>	<b>21 972</b>	<b>100</b>	<b>21 972</b>	<b>100</b>
Industrial Establishments 工業機構	Yes 有	-	-	3	0.1	5	0.2	27	1.0	73	2.7	-	-
	No 沒有	-	-	107	4.0	43	1.6	65	2.4	143	5.3	-	-
	Have not recruited or tried to recruit 未曾招聘或未有嘗試招聘員工	2 687	100	2 577	95.9	2 639	98.2	2 595	96.6	2 471	91.9	2 687	100
	Unspecified / Refusal Cases 未有說明 / 未有提供資料	1	-	1	-	1	-	1	-	1	0.1	1	-
	<b>Total 總計</b>	<b>2 688</b>	<b>100</b>	<b>2 688</b>	<b>100</b>	<b>2 688</b>	<b>100</b>	<b>2 688</b>	<b>100</b>	<b>2 688</b>	<b>100</b>	<b>2 688</b>	<b>100</b>
All Branches 全部門類	Yes 有	2	-	81	0.3	30	0.1	90	0.3	1 212	4.5	3	-
	No 沒有	4	-	485	1.8	281	1.1	679	2.6	3 982	15.0	23	0.1
	Have not recruited or tried to recruit 未曾招聘或未有嘗試招聘員工	26 494	99.6	25 934	97.5	26 189	98.4	25 731	96.7	21 306	80.1	26 474	99.5
	Unspecified / Refusal Cases 未有說明 / 未有提供資料	99	0.4	99	0.4	99	0.4	99	0.4	99	0.4	99	0.4
	<b>Total 總計</b>	<b>26 599</b>	<b>100</b>	<b>26 599</b>	<b>100</b>	<b>26 599</b>	<b>100</b>	<b>26 599</b>	<b>100</b>	<b>26 599</b>	<b>100</b>	<b>26 599</b>	<b>100</b>

Table 9 : Reasons of Recruitment Difficulties in the Past 12 Months (1.1.2008 to 31.12.2008)  
(Accountancy Sector)

表 9 : 過去十二個月內 (1.1.2008 至 31.12.2008) 招聘員工有困難的原因  
(會計業)

	Reason 原因	Partner/ Director 合夥人/總監	Senior Manager 高級經理	Manager 經理	Supervisor/ Senior 主管	Clerk/ Associate 文員	Trainer/ Teacher 培訓人員	Total 總計
(a)	General labour shortage in Hong Kong 香港勞工短缺情況普遍	1	3	9	18	237	-	268
(b)	Insufficient accountancy graduates from tertiary institutions 專上院校會計畢業生數目不足	-	-	-	20	46	-	66
(c)	Lack of candidates with relevant experience and training 缺乏具相關經驗及訓練的職位申請人	2	76	24	64	476	1	643
(d)	Working conditions/remuneration package could not meet recruits' expectations 服務條件/薪酬未能符合求職者要求	1	16	9	42	711	3	782
(e)	Other reasons 其他原因	-	1	-	1	72	-	74
	<b>Total 總計</b>	<b>4</b>	<b>96</b>	<b>42</b>	<b>145</b>	<b>1 542</b>	<b>4</b>	<b>1 833</b>

Table 9.1 : Reasons of Recruitment Difficulties in the Past 12 Months (1.1.2008 to 31.12.2008)  
(Accounting Firms)

表 9.1 : 過去十二個月內 (1.1.2008 至 31.12.2008) 招聘員工有困難的原因  
(會計師事務所)

Reason 原因	Partner/ Director 合夥人/總監	Senior Manager 高級經理	Manager 經理	Supervisor/ Senior 主管	Clerk/ Associate 文員	Trainer/ Teacher 培訓人員	Total 總計
(a) General labour shortage in Hong Kong 香港勞工短缺情況普遍	1	3	8	15	73	-	100
(b) Insufficient accountancy graduates from tertiary institutions 專上院校會計畢業生數目不足	-	-	-	-	40	-	40
(c) Lack of candidates with relevant experience and training 缺乏具相關經驗及訓練的職位申請人	2	2	4	4	73	-	85
(d) Working conditions/ remuneration package could not meet recruits' expectations 服務條件／薪酬未能符合求職者要求	1	3	7	14	73	-	98
(e) Other reasons 其他原因	-	-	-	-	37	-	37
<b>Total 總計</b>	<b>4</b>	<b>8</b>	<b>19</b>	<b>33</b>	<b>296</b>	<b>0</b>	<b>360</b>



Table 9.2 : Reasons of Recruitment Difficulties in the Past 12 Months (1.1.2008 to 31.12.2008)  
(Government Departments and Subvented Organizations)

表 9.2 : 過去十二個月內 (1.1.2008 至 31.12.2008) 招聘員工有困難的原因  
(政府部門及資助機構)

Reason 原因	Partner/ Director 合夥人/總監	Senior Manager 高級經理	Manager 經理	Supervisor/ Senior 主管	Clerk/ Associate 文員	Trainer/ Teacher 培訓人員	Total 總計
(a) General labour shortage in Hong Kong 香港勞工短缺情況普遍	-	-	-	-	-	-	0
(b) Insufficient accountancy graduates from tertiary institutions 專上院校會計畢業生數目不足	-	-	-	-	-	-	0
(c) Lack of candidates with relevant experience and training 缺乏具相關經驗及訓練的職位申請人	-	3	1	2	1	1	8
(d) Working conditions/remuneration package could not meet recruits' expectations 服務條件／薪酬未能符合求職者要求	-	1	-	2	2	2	7
(e) Other reasons 其他原因	-	-	-	-	-	-	0
<b>Total 總計</b>	<b>0</b>	<b>4</b>	<b>1</b>	<b>4</b>	<b>3</b>	<b>3</b>	<b>15</b>

Table 9.3 : Reasons of Recruitment Difficulties in the Past 12 Months (1.1.2008 to 31.12.2008)  
(Commerce and Services Establishments)

表 9.3 : 過去十二個月內 (1.1.2008 至 31.12.2008) 招聘員工有困難的原因  
(商業及服務行業機構)

Reason 原因	Partner/ Director 合夥人/總監	Senior Manager 高級經理	Manager 經理	Supervisor/ Senior 主管	Clerk/ Associate 文員	Trainer/ Teacher 培訓人員	Total 總計
(a) General labour shortage in Hong Kong 香港勞工短缺情況普遍	-	-	1	3	150	-	<b>154</b>
(b) Insufficient accountancy graduates from tertiary institutions 專上院校會計畢業生數目不足	-	-	-	1	6	-	<b>7</b>
(c) Lack of candidates with relevant experience and training 缺乏具相關經驗及訓練的職位申請人	-	68	14	31	335	-	<b>448</b>
(d) Working conditions/remuneration package could not meet recruits' expectations 服務條件／薪酬未能符合求職者要求	-	10	-	22	580	1	<b>613</b>
(e) Other reasons 其他原因	-	1	-	1	34	-	<b>36</b>
<b>Total 總計</b>	<b>0</b>	<b>79</b>	<b>15</b>	<b>58</b>	<b>1 105</b>	<b>1</b>	<b>1 258</b>

Table 9.4 : Reasons of Recruitment Difficulties in the Past 12 Months (1.1.2008 to 31.12.2008)  
(Industrial Establishments)

表 9.4 : 過去十二個月內 (1.1.2008 至 31.12.2008) 招聘員工有困難的原因  
(工業機構)

	Reason 原因	Partner/ Director 合夥人/總監	Senior Manager 高級經理	Manager 經理	Supervisor/ Senior 主管	Clerk/ Associate 文員	Trainer/ Teacher 培訓人員	Total 總計
(a)	General labour shortage in Hong Kong 香港勞工短缺情況普遍	-	-	-	-	14	-	14
(b)	Insufficient accountancy graduates from tertiary institutions 專上院校會計畢業生數目不足	-	-	-	19	-	-	19
(c)	Lack of candidates with relevant experience and training 缺乏具相關經驗及訓練的職位申請人	-	3	5	27	67	-	102
(d)	Working conditions/ remuneration package could not meet recruits' expectations 服務條件／薪酬未能符合求職者要求	-	2	2	4	56	-	64
(e)	Other reasons 其他原因	-	-	-	-	1	-	1
	<b>Total 總計</b>	<b>0</b>	<b>5</b>	<b>7</b>	<b>50</b>	<b>138</b>	<b>0</b>	<b>200</b>

Table 10 : Number of Accounting Employees  
Required to Work in the Mainland of China  
 (Accountancy Sector)

表 10 : 需要在中國內地工作的會計人員人數  
 (會計業)

Branch 門類	Job Level 職級	Working Mode 工作形式	No. of Employees 僱員人數	
			At Date of Survey 調查期間	In January 2010 2010年1月時
Accounting Firms 會計師事務所	Partner/Director 合夥人/總監	Stationed Basis 長駐	4	4
		Travelling Basis 非長駐	803	807
		Sub-total 小計	807	811
	Senior Manager 高級經理	Stationed Basis 長駐	9	9
		Travelling Basis 非長駐	691	717
		Sub-total 小計	700	726
	Manager 經理	Stationed Basis 長駐	1	1
		Travelling Basis 非長駐	521	491
		Sub-total 小計	522	492
	Supervisor/Senior 主管	Stationed Basis 長駐	5	5
		Travelling Basis 非長駐	1 744	1 758
		Sub-total 小計	1 749	1 763
	Clerk/Associate 文員	Stationed Basis 長駐	5	5
		Travelling Basis 非長駐	3 088	3 136
		Sub-total 小計	3 093	3 141
	Trainer/Teacher 培訓人員	Stationed Basis 長駐	-	-
		Travelling Basis 非長駐	37	39
		Sub-total 小計	37	39
	<b>Total 總計</b>	<b>Stationed Basis 長駐</b>	<b>24</b>	<b>24</b>
		<b>Travelling Basis 非長駐</b>	<b>6 884</b>	<b>6 948</b>
		<b>Total 總計</b>	<b>6 908</b>	<b>6 972</b>

Branch 門類	Job Level 職級	Working Mode 工作形式	No. of Employees 僱員人數	
			At Date of Survey 調查期間	In January 2010 2010年1月時
Government Departments and Subvented Organizations 政府部門及資助機構	Partner/Director 合夥人/總監	Stationed Basis 長駐	-	-
		Travelling Basis 非長駐	-	-
		Sub-total 小計	-	-
	Senior Manager 高級經理	Stationed Basis 長駐	-	-
		Travelling Basis 非長駐	4	4
		Sub-total 小計	4	4
	Manager 經理	Stationed Basis 長駐	-	-
		Travelling Basis 非長駐	-	-
		Sub-total 小計	-	-
	Supervisor/Senior 主管	Stationed Basis 長駐	-	-
		Travelling Basis 非長駐	1	1
		Sub-total 小計	1	1
	Clerk/Associate 文員	Stationed Basis 長駐	-	-
		Travelling Basis 非長駐	1	1
		Sub-total 小計	1	1
	Trainer/Teacher 培訓人員	Stationed Basis 長駐	-	-
		Travelling Basis 非長駐	6	7
		Sub-total 小計	6	7
	<b>Total 總計</b>	<b>Stationed Basis 長駐</b>	<b>0</b>	<b>0</b>
		<b>Travelling Basis 非長駐</b>	<b>12</b>	<b>13</b>
		<b>Total 總計</b>	<b>12</b>	<b>13</b>

Branch 門類	Job Level 職級	Working Mode 工作形式	No. of Employees 僱員人數	
			At Date of Survey 調查期間	In January 2010 2010年1月時
Commerce and Services Establishments 商業及服務行業機構	Partner/Director 合夥人/總監	Stationed Basis 長駐	-	-
		Travelling Basis 非長駐	142	142
		Sub-total 小計	142	142
	Senior Manager 高級經理	Stationed Basis 長駐	7	5
		Travelling Basis 非長駐	1 085	1 085
		Sub-total 小計	1 092	1 090
	Manager 經理	Stationed Basis 長駐	150	150
		Travelling Basis 非長駐	292	285
		Sub-total 小計	442	435
	Supervisor/Senior 主管	Stationed Basis 長駐	25	25
		Travelling Basis 非長駐	2 225	2 225
		Sub-total 小計	2 250	2 250
	Clerk/Associate 文員	Stationed Basis 長駐	10	10
		Travelling Basis 非長駐	2 839	3 006
		Sub-total 小計	2 849	3 016
	Trainer/Teacher 培訓人員	Stationed Basis 長駐	-	-
		Travelling Basis 非長駐	-	-
		Sub-total 小計	-	-
	<b>Total 總計</b>	<b>Stationed Basis 長駐</b>	<b>192</b>	<b>190</b>
		<b>Travelling Basis 非長駐</b>	<b>6 583</b>	<b>6 743</b>
		<b>Total 總計</b>	<b>6 775</b>	<b>6 933</b>

Branch 門類	Job Level 職級	Working Mode 工作形式	No. of Employees 僱員人數	
			At Date of Survey 調查期間	In January 2010 2010年1月時
Industrial Establishments 工業機構	Partner/Director 合夥人/總監	Stationed Basis 長駐	-	-
		Travelling Basis 非長駐	-	-
		Sub-total 小計	-	-
	Senior Manager 高級經理	Stationed Basis 長駐	1	1
		Travelling Basis 非長駐	119	122
		Sub-total 小計	120	123
	Manager 經理	Stationed Basis 長駐	-	-
		Travelling Basis 非長駐	89	89
		Sub-total 小計	89	89
	Supervisor/Senior 主管	Stationed Basis 長駐	2	2
		Travelling Basis 非長駐	116	116
		Sub-total 小計	118	118
	Clerk/Associate 文員	Stationed Basis 長駐	2	2
		Travelling Basis 非長駐	121	121
		Sub-total 小計	123	123
	Trainer/Teacher 培訓人員	Stationed Basis 長駐	-	-
		Travelling Basis 非長駐	-	-
		Sub-total 小計	-	-
	<b>Total 總計</b>	<b>Stationed Basis 長駐</b>	<b>5</b>	<b>5</b>
		<b>Travelling Basis 非長駐</b>	<b>445</b>	<b>448</b>
		<b>Total 總計</b>	<b>450</b>	<b>453</b>

Branch 門類	Job Level 職級	Working Mode 工作形式	No. of Employees 僱員人數	
			At Date of Survey 調查期間	In January 2010 2010年1月時
<b>All Branches</b> <b>全部門類</b>	Partner/Director 合夥人/總監	Stationed Basis 長駐	4	4
		Travelling Basis 非長駐	945	949
		Sub-total 小計	949	953
	Senior Manager 高級經理	Stationed Basis 長駐	17	15
		Travelling Basis 非長駐	1 899	1 928
		Sub-total 小計	1 916	1 943
	Manager 經理	Stationed Basis 長駐	151	151
		Travelling Basis 非長駐	902	865
		Sub-total 小計	1 053	1 016
	Supervisor/Senior 主管	Stationed Basis 長駐	32	32
		Travelling Basis 非長駐	4 086	4 100
		Sub-total 小計	4 118	4 132
	Clerk/Associate 文員	Stationed Basis 長駐	17	17
		Travelling Basis 非長駐	6 049	6 264
		Sub-total 小計	6 066	6 281
	Trainer/Teacher 培訓人員	Stationed Basis 長駐	-	-
		Travelling Basis 非長駐	43	46
		Sub-total 小計	43	46
	<b>Total</b> <b>總計</b>	<b>Stationed Basis</b> <b>長駐</b>	<b>221</b>	<b>219</b>
		<b>Travelling Basis</b> <b>非長駐</b>	<b>13 924</b>	<b>14 152</b>
		<b>Total</b> <b>總計</b>	<b>14 145</b>	<b>14 371</b>

Note: Stationed Basis means 50% or above of the working time that an employee has to stay in the Mainland of China.  
註：長駐指一位僱員有百分之五十或以上的工作時間需要在中國內地。



Table 11 : Effects of Mainland Operations on Hong Kong  
Accounting Employees  
 (Accountancy Sector)

表 11 : 內地業務對本港會計人員的影響  
 (會計業)

Branch 門類	Effects 影響	Number of Employees 僱員人數	
		At Date of Survey 調查期間	In January 2010 2010年1月時
Accounting Firms 會計師事務所	Additional accounting employees need to recruit 須增聘的會計人員數目	-	40
	Number of existing accounting employees to be trained for Mainland Operations 因處理內地業務而需要接受訓練的現職會計人員數目	239	267
Government Departments and Subvented Organizations 政府部門及資助機構	Additional accounting employees need to recruit 須增聘的會計人員數目	-	-
	Number of existing accounting employees to be trained for Mainland Operations 因處理內地業務而需要接受訓練的現職會計人員數目	20	20
Commerce and Services Establishments 商業及服務行業機構	Additional accounting employees need to recruit 須增聘的會計人員數目	2	-
	Number of existing accounting employees to be trained for Mainland Operations 因處理內地業務而需要接受訓練的現職會計人員數目	19	19
Industrial Establishments 工業機構	Additional accounting employees need to recruit 須增聘的會計人員數目	-	6
	Number of existing accounting employees to be trained for Mainland Operations 因處理內地業務而需要接受訓練的現職會計人員數目	20	-
All Branches 全部門類	Additional accounting employees need to recruit 須增聘的會計人員數目	2	46
	Number of existing accounting employees to be trained for Mainland Operations 因處理內地業務而需要接受訓練的現職會計人員數目	298	306

Table 12 : Number of Establishments Which Have Moved Their Accounting Functions Out of Hong Kong in the Past 12 Months (1.1.2008 to 31.12.2008)  
(Accountancy Sector)

表 12 : 過去十二個月有將會計工作遷離香港的機構數目  
(會計業)

Branch 門類	Accounting Functions moved out of Hong Kong 將會計工作遷離香港	No. of Establishments 機構數目	Percentage 百分比
Accounting Firms 會計師事務所	Yes 有	-	-
	No 沒有	1 790	93.6
	Unspecified / Refusal Cases 未有說明 / 未有提供資料	123	6.4
	<b>Total 總計</b>	<b>1 913</b>	<b>100</b>
Government Departments and Subvented Organizations 政府部門及資助機構	Yes 有	-	-
	No 沒有	21	80.8
	Unspecified / Refusal Cases 未有說明 / 未有提供資料	5	19.2
	<b>Total 總計</b>	<b>26</b>	<b>100</b>
Commerce and Services Establishments 商業及服務行業機構	Yes 有	7	-
	No 沒有	21 320	97.0
	Unspecified / Refusal Cases 未有說明 / 未有提供資料	645	3.0
	<b>Total 總計</b>	<b>21 972</b>	<b>100</b>
Industrial Establishments 工業機構	Yes 有	-	-
	No 沒有	2 485	92.4
	Unspecified / Refusal Cases 未有說明 / 未有提供資料	203	7.6
	<b>Total 總計</b>	<b>2 688</b>	<b>100</b>
All Branches 全部門類	Yes 有	7	-
	No 沒有	25 616	96.3
	Unspecified / Refusal Cases 未有說明 / 未有提供資料	976	3.7
	<b>Total 總計</b>	<b>26 599</b>	<b>100</b>

Table 13 : Percentage of the No. of Accounting Employees Transferred to Work in Subsidiaries outside HK as a Result of the Moving out of the Accounting Functions (Accountancy Sector)

表 13 : 因會計工作遷離香港而調職至港外附屬公司工作的會計僱員數目的百分比 (會計業)

Branch 門類	Percentage of the No. of Accounting Employees Transferred to Work in Subsidiaries outside HK 調職至港外附屬公司工作的會計僱員數目的百分比	The Mainland of China 中國內地		Macau 澳門		Other Places 其他地方	
		No. of Establishments 機構數目	Percentage 百分比	No. of Establishments 機構數目	Percentage 百分比	No. of Establishments 機構數目	Percentage 百分比
Accounting Firms 會計師事務所	Yes 有 (11% to至 20%)	-	-	-	-	-	-
	No 沒有	1 913	100	1 913	100	1 913	100
	<b>Total 總計</b>	<b>1 913</b>	<b>100</b>	<b>1 913</b>	<b>100</b>	<b>1 913</b>	<b>100</b>
Government Departments and Subvented Organizations 政府部門及資助機構	Yes 有 (11% to至 20%)	-	-	-	-	-	-
	No 沒有	26	100	26	100	26	100
	<b>Total 總計</b>	<b>26</b>	<b>100</b>	<b>26</b>	<b>100</b>	<b>26</b>	<b>100</b>
Commerce and Services Establishments 商業及服務行業機構	Yes 有 (11% to至 20%)	1	-	-	-	-	-
	No 沒有	21 971	100	21 972	100	21 972	100
	<b>Total 總計</b>	<b>21 972</b>	<b>100</b>	<b>21 972</b>	<b>100</b>	<b>21 972</b>	<b>100</b>
Industrial Establishments 工業機構	Yes 有 (11% to至 20%)	-	-	-	-	-	-
	No 沒有	2 688	100	2 688	100	2 688	100
	<b>Total 總計</b>	<b>2 688</b>	<b>100</b>	<b>2 688</b>	<b>100</b>	<b>2 688</b>	<b>100</b>
All Branches 全部門類	Yes 有 (11% to至 20%)	1	-	-	-	-	-
	No 沒有	26 598	100	26 599	100	26 599	100
	<b>Total 總計</b>	<b>26 599</b>	<b>100</b>	<b>26 599</b>	<b>100</b>	<b>26 599</b>	<b>100</b>

Table 14 : Information on Training Expenses in 2008  
Compared with Those in 2007  
(Accountancy Sector)

表 14 : 2008年的訓練開支與2007年訓練開支的比較  
(會計業)

Branch 門類	The Training Expenses in 2008 as compared with those in 2007 2008年與2007年訓練開支的比較	No. of Establishments 機構數目	Percentage 百分比	
Accounting Firms 會計師事務所	No Change 沒有改變	1 637	85.6	
	Increase by 增加	> 50%	40	2.1
		21% - 50%	1	0.1
		11% - 20%	39	2.0
		5% - 10%	48	2.5
		< 5%	-	-
	Decrease by 減少	> 50%	-	-
		21% - 50%	13	0.7
		11% - 20%	8	0.4
		5% - 10%	-	-
< 5%		-	-	
Unspecified / Refusal Cases 未有說明 / 未有提供資料	127	6.6		
<b>Total 總計</b>	<b>1 913</b>	<b>100</b>		
Government Departments and Subvented Organizations 政府部門及資助機構	No Change 沒有改變	14	53.9	
	Increase by 增加	> 50%	-	-
		21% - 50%	-	-
		11% - 20%	-	-
		5% - 10%	2	7.7
		< 5%	1	3.9
	Decrease by 減少	> 50%	1	3.8
		21% - 50%	1	3.8
		11% - 20%	2	7.7
		5% - 10%	-	-
< 5%		-	-	
Unspecified / Refusal Cases 未有說明 / 未有提供資料	5	19.2		
<b>Total 總計</b>	<b>26</b>	<b>100</b>		
Commerce and Services Establishments 商業及服務行業機構	No Change 沒有改變	20 831	94.8	
	Increase by 增加	> 50%	173	0.8
		21% - 50%	17	0.1
		11% - 20%	100	0.5
		5% - 10%	162	0.7
		< 5%	25	0.1
	Decrease by 減少	> 50%	1	-
		21% - 50%	-	-
		11% - 20%	5	-
		5% - 10%	5	-
< 5%		-	-	
Unspecified / Refusal Cases 未有說明 / 未有提供資料	653	3.0		
<b>Total 總計</b>	<b>21 972</b>	<b>100</b>		
Industrial Establishments 工業機構	No Change 沒有改變	2 475	92.1	
	Increase by 增加	> 50%	-	-
		21% - 50%	2	0.1
		11% - 20%	1	-
		5% - 10%	6	0.2
		< 5%	1	-
	Decrease by 減少	> 50%	-	-
		21% - 50%	-	-
		11% - 20%	-	-
		5% - 10%	-	-
< 5%		-	-	
Unspecified / Refusal Cases 未有說明 / 未有提供資料	203	7.6		
<b>Total 總計</b>	<b>2 688</b>	<b>100</b>		
All Branches 全部門類	No Change 沒有改變	24 957	93.8	
	Increase by 增加	> 50%	213	0.8
		21% - 50%	20	0.1
		11% - 20%	140	0.5
		5% - 10%	218	0.8
		< 5%	27	0.1
	Decrease by 減少	> 50%	2	-
		21% - 50%	14	0.1
		11% - 20%	15	0.1
		5% - 10%	5	-
< 5%		-	-	
Unspecified / Refusal Cases 未有說明 / 未有提供資料	988	3.7		
<b>Total 總計</b>	<b>26 599</b>	<b>100</b>		

Table 15 : Comparison of the Training Budget for 2009  
with Training Expenses in 2008  
(Accountancy Sector)

表 15 : 2009年的訓練開支預算與2008年的訓練開支比較  
(會計業)

Branch 門類	The Training Budget for 2009 as compared with Training Expenses in 2008 2009年的訓練開支預算與2008年的訓練開支比較	No. of Establishments 機構數目	Percentage 百分比	
Accounting Firms 會計師事務所	No Change 沒有改變	1 619	84.6	
	Increase by 增加	> 50%	2	0.1
		21% - 50%	15	0.8
		11% - 20%	58	3.0
		5% - 10%	47	2.5
		< 5%	5	0.3
	Decrease by 減少	> 50%	12	0.6
		21% - 50%	24	1.3
		11% - 20%	4	0.2
		5% - 10%	-	-
		< 5%	-	-
Unspecified / Refusal Cases 未有說明 / 未有提供資料	127	6.6		
<b>Total 總計</b>	<b>1 913</b>	<b>100</b>		
Government Departments and Subvented Organizations 政府部門及資助機構	No Change 沒有改變	15	57.7	
	Increase by 增加	> 50%	1	3.9
		21% - 50%	-	-
		11% - 20%	-	-
		5% - 10%	2	7.7
		< 5%	1	3.9
	Decrease by 減少	> 50%	-	-
		21% - 50%	1	3.8
		11% - 20%	1	3.8
		5% - 10%	-	-
		< 5%	-	-
Unspecified / Refusal Cases 未有說明 / 未有提供資料	5	19.2		
<b>Total 總計</b>	<b>26</b>	<b>100</b>		
Commerce and Services Establishments 商業及服務行業機構	No Change 沒有改變	21 048	95.8	
	Increase by 增加	> 50%	30	0.1
		21% - 50%	8	-
		11% - 20%	-	-
		5% - 10%	170	0.8
		< 5%	29	0.1
	Decrease by 減少	> 50%	13	0.1
		21% - 50%	16	0.1
		11% - 20%	3	-
		5% - 10%	1	-
		< 5%	1	-
Unspecified / Refusal Cases 未有說明 / 未有提供資料	653	3.0		
<b>Total 總計</b>	<b>21 972</b>	<b>100</b>		
Industrial Establishments 工業機構	No Change 沒有改變	2 402	89.4	
	Increase by 增加	> 50%	-	-
		21% - 50%	-	-
		11% - 20%	-	-
		5% - 10%	6	0.2
		< 5%	2	0.1
	Decrease by 減少	> 50%	1	-
		21% - 50%	2	0.1
		11% - 20%	67	2.5
		5% - 10%	3	0.1
		< 5%	2	0.1
Unspecified / Refusal Cases 未有說明 / 未有提供資料	203	7.5		
<b>Total 總計</b>	<b>2 688</b>	<b>100</b>		
All Branches 全部門類	No Change 沒有改變	25 084	94.3	
	Increase by 增加	> 50%	33	0.1
		21% - 50%	23	0.1
		11% - 20%	58	0.2
		5% - 10%	225	0.9
		< 5%	37	0.1
	Decrease by 減少	> 50%	26	0.1
		21% - 50%	43	0.2
		11% - 20%	75	0.3
		5% - 10%	4	-
		< 5%	3	-
Unspecified / Refusal Cases 未有說明 / 未有提供資料	988	3.7		
<b>Total 總計</b>	<b>26 599</b>	<b>100</b>		

Table 16 : The 5 Most Important Types/Topics of  
Training for Manpower Development  
 (Accountancy Sector)

表 16 : 對會計人力培訓最重要的五項訓練類別/課題  
 (會計業)

Job Level 職級	Order of Importance (1 to 5, 1 is the most important) 重要性 1 至 5, 1 為最重要	Topics of Training 訓練課題
Partner/ Director 合夥人/ 總監	1	Financial Accounting 財務會計
	2	Auditing 審計學
	3	Updates of Accounting Standards 最新會計準則
	4	Principles and Practices of Management 管理理論與實務
	5	Problem Solving and Decision Making 解決問題及決策
Senior Manager 高級經理	1	Problem Solving and Decision Making 解決問題及決策
	2	Risk Management 風險管理
	3	Crisis Management 危機處理
	4	Time Management 時間管理
	5	Strategic Management 策略管理
Manager 經理	1	Risk Management 風險管理
	2	Problem Solving and Decision Making 解決問題及決策
	3	Updates of Accounting Standards 最新會計準則
	4	Leadership 領導才能
	5	Financial Accounting 財務會計
Supervisor/ Senior 主管	1	Financial Accounting 財務會計
	2	Updates of Accounting Standards 最新會計準則
	3	Cost and Management Accounting 成本和管理會計
	4	Auditing 審計學
	5	Tax Compliance and Planning 遵從稅規和稅務策劃
Clerk/ Associate 文員	1	Financial Accounting 財務會計
	2	Cost and Management Accounting 成本和管理會計
	3	Cross-exposure to Other Accounting Functions 其他會計軟件的相互使用
	4	Updates of Accounting Standards 最新會計準則
	5	Information Systems Application Skills 資訊系統應用技巧
Trainer/ Teacher 培訓人員	1	Cost and Management Accounting 成本和管理會計
	2	Financial Accounting 財務會計
	3	Updates of Accounting Standards 最新會計準則
	4	Presentation Skills 演說技巧
	5	Coaching and Counseling 訓練及輔導下屬

Table 16.1 : The 5 Most Important Types/Topics of Training for Manpower Development (Accounting Firms)

表 16.1 : 對會計人力培訓最重要的五項訓練類別/課題 (會計師事務所)

Job Level 職級	Order of Importance (1 to 5, 1 is the most important) 重要性 1 至 5, 1 為最重要	Topics of Training 訓練課題
Partner/ Director 合夥人/ 總監	1	Financial Accounting 財務會計
	2	Auditing 審計學
	3	Updates of Accounting Standards 最新會計準則
	4	Principles and Practices of Management 管理理論與實務
	5	Problem Solving and Decision Making 解決問題及決策
Senior Manager 高級經理	1	Leadership 領導才能
	2	Problem Solving and Decision Making 解決問題及決策
	3	Coaching and Counseling 訓練及輔導下屬
	4	Strategic Management 策略管理
	5	Financial Accounting 財務會計
	5	Updates of Accounting Standards 最新會計準則
Manager 經理	1	Coaching and Counseling 訓練及輔導下屬
	2	Strategic Management 策略管理
	3	Financial Accounting 財務會計
	4	Putonghua 普通話
	5	Time Management 時間管理
Supervisor/ Senior 主管	1	Financial Accounting 財務會計
	2	Auditing 審計學
	3	Updates of Accounting Standards 最新會計準則
	4	Cost and Management Accounting 成本和管理會計
	5	Tax Compliance and Planning 遵從稅規和稅務策劃
Clerk/ Associate 文員	1	Financial Accounting 財務會計
	2	Auditing 審計學
	3	Updates of Accounting Standards 最新會計準則
	4	Tax Compliance and Planning 遵從稅規和稅務策劃
	5	Cost and Management Accounting 成本和管理會計
Trainer/ Teacher 培訓人員	1	Risk Management 風險管理
	2	Presentation Skills 演說技巧
	3	Updates of Accounting Standards 最新會計準則
	4	Quality Management 優質服務管理
	5	Coaching and Counseling 訓練及輔導下屬

Table 16.2 : The 5 Most Important Types/Topics of  
Training for Manpower Development  
 (Government Departments and Subvented Organizations)

表 16.2 : 對會計人力培訓最重要的五項訓練類別/課題  
 (政府部門及資助機構)

Job Level 職級	Order of Importance (1 to 5, 1 is the most important) 重要性 1 至 5, 1 為最重要	Topics of Training 訓練課題
Partner/ Director 合夥人/ 總監	1	-
	2	-
	3	-
	4	-
	5	-
Senior Manager 高級經理	1	Risk Management 風險管理
	2	Problem Solving and Decision Making 解決問題及決策
	3	Strategic Management 策略管理
	4	Leadership 領導才能
	5	Team Building 建立團隊
Manager 經理	1	Problem Solving and Decision Making 解決問題及決策
	2	Strategic Management 策略管理
	3	Team Building 建立團隊
	4	Leadership 領導才能
	5	Coaching and Counseling 訓練及輔導下屬
	5	Performance Management 績效管理
Supervisor/ Senior 主管	1	Coaching and Counseling 訓練及輔導下屬
	2	Motivation 激勵
	3	Problem Solving and Decision Making 解決問題及決策
	4	Leadership 領導才能
	4	Updates of Accounting Standards 最新會計準則
Clerk/ Associate 文員	1	English Writing 英文書寫
	2	Financial Accounting 財務會計
	3	Information Systems Application Skills 資訊系統應用技巧
	4	Cross-exposure to Other Accounting Functions 其他會計軟件的相互使用
	5	Interpersonal Skills 人際關係技巧
Trainer/ Teacher 培訓人員	1	Coaching and Counseling 訓練及輔導下屬
	2	Performance Management 績效管理
	3	Principles and Practices of Management 管理理論與實務
	3	Financial Accounting 財務會計
	5	Auditing 審計學
	5	Cost and Management Accounting 成本和管理會計
	5	Effective Influencing and Negotiation Skills 發揮影響力及談判技巧
	5	Presentation Skills 演說技巧



Table 16.3 : The 5 Most Important Types/Topics of  
Training for Manpower Development  
 (Commerce and Services Establishments)

表 16.3 : 對會計人力培訓最重要的五項訓練類別/課題  
 (商業及服務行業機構)

Job Level 職級	Order of Importance (1 to 5, 1 is the most important) 重要性 1 至 5, 1 為最重要	Topics of Training 訓練課題
Partner/ Director 合夥人/ 總監	1	-
	2	-
	3	-
	4	-
	5	-
Senior Manager 高級經理	1	Problem Solving and Decision Making 解決問題及決策
	2	Risk Management 風險管理
	3	Crisis Management 危機處理
	4	Time Management 時間管理
	5	Strategic Management 策略管理
Manager 經理	1	Risk Management 風險管理
	2	Problem Solving and Decision Making 解決問題及決策
	3	Updates of Accounting Standards 最新會計準則
	4	Leadership 領導才能
	5	Time Management 時間管理
Supervisor/ Senior 主管	1	Financial Accounting 財務會計
	2	Updates of Accounting Standards 最新會計準則
	3	Cost and Management Accounting 成本和管理會計
	4	Auditing 審計學
	5	Tax Compliance and Planning 遵從稅規和稅務策劃
Clerk/ Associate 文員	1	Financial Accounting 財務會計
	2	Cost and Management Accounting 成本和管理會計
	3	Cross-exposure to Other Accounting Functions 其他會計軟件的相互使用
	4	Updates of Accounting Standards 最新會計準則
	5	Information Systems Application Skills 資訊系統應用技巧
Trainer/ Teacher 培訓人員	1	Cost and Management Accounting 成本和管理會計
	2	Financial Accounting 財務會計
	3	Updates of Accounting Standards 最新會計準則
	4	Presentation Skills 演說技巧
	5	Coaching and Counseling 訓練及輔導下屬

Table 16.4 : The 5 Most Important Types/Topics of  
Training for Manpower Development  
 (Industrial Establishments)

表 16.4 : 對會計人力培訓最重要的五項訓練類別/課題  
 (工業機構)

Job Level 職級	Order of Importance (1 to 5, 1 is the most important) 重要性 1 至 5, 1 為最重要	Topics of Training 訓練課題
Partner/ Director 合夥人/ 總監	1	-
	2	-
	3	-
	4	-
	5	-
Senior Manager 高級經理	1	Problem solving and Decision Making 解決問題及決策
	2	Human Resources Management 人力資源管理
	3	Risk Management 風險管理
	4	PRC Accounting Systems 內地會計制度
	5	Principles and Practices of Management 管理理論與實務
Manager 經理	1	Risk Management 風險管理
	2	Human Resources Management 人力資源管理
	3	Financial Accounting 財務會計
	4	Auditing 審計學
	5	Business Law 商業法律
Supervisor/ Senior 主管	1	Financial Accounting 財務會計
	2	Updates of Accounting Standards 最新會計準則
	3	Coaching and Counseling 訓練及輔導下屬
	4	Leadership 領導才能
	5	Cost and Management Accounting 成本和管理會計
Clerk/ Associate 文員	1	Financial Accounting 財務會計
	2	Cross-exposure to Other Accounting Functions 其他會計軟件的相互使用
	3	Cost and Management Accounting 成本和管理會計
	4	English Writing 英文書寫
	5	Information Systems Application Skills 資訊系統應用技巧
Trainer/ Teacher 培訓人員	1	-
	2	-
	3	-
	4	-
	5	-

Table 17: The Incentives to Encourage Employers to Provide Training to Their Employees  
(Accountancy Sector)

表 17: 有效鼓勵僱主提供訓練予僱員的方法  
(會計業)

Branch 門類	Incentives to Encourage Employers to Provide Training to Their Employees 有效鼓勵僱主提供訓練予僱員的方法	No. of Establishments 機構數目	Percentage 百分比
Accounting Firms 會計師事務所	Reimbursement of course fees to employers 向僱主退還僱員學費	846	34.5
	Provision of subsidy to employers 提供僱員訓練津貼予僱主	611	24.9
	Government loan/grant to employers 政府給予僱主貸款/補助金	836	34.1
	Others 其他	33	1.3
	Not Applicable / Unspecified / Refusal Cases 不適用 / 未有說明 / 未有提供資料	128	5.2
	<b>Total 總計</b>	<b>2 454</b>	<b>100</b>
Government Departments and Subvented Organizations 政府部門及資助機構	Reimbursement of course fees to employers 向僱主退還僱員學費	15	41.7
	Provision of subsidy to employers 提供僱員訓練津貼予僱主	12	33.3
	Government loan/grant to employers 政府給予僱主貸款/補助金	7	19.4
	Others 其他	-	-
	Not Applicable / Unspecified / Refusal Cases 不適用 / 未有說明 / 未有提供資料	2	5.6
	<b>Total 總計</b>	<b>36</b>	<b>100</b>
Commerce and Services Establishments 商業及服務行業機構	Reimbursement of course fees to employers 向僱主退還僱員學費	13 118	42.0
	Provision of subsidy to employers 提供僱員訓練津貼予僱主	9 932	31.8
	Government loan/grant to employers 政府給予僱主貸款/補助金	7 072	22.7
	Others 其他	52	0.2
	Not Applicable / Unspecified / Refusal Cases 不適用 / 未有說明 / 未有提供資料	1 032	3.3
	<b>Total 總計</b>	<b>31 206</b>	<b>100</b>
Industrial Establishments 工業機構	Reimbursement of course fees to employers 向僱主退還僱員學費	1 590	42.9
	Provision of subsidy to employers 提供僱員訓練津貼予僱主	776	20.9
	Government loan/grant to employers 政府給予僱主貸款/補助金	1 135	30.6
	Others 其他	-	-
	Not Applicable / Unspecified / Refusal Cases 不適用 / 未有說明 / 未有提供資料	208	5.6
	<b>Total 總計</b>	<b>3 709</b>	<b>100</b>
All Branches 全部門類	Reimbursement of course fees to employers 向僱主退還僱員學費	<b>15 569</b>	<b>41.6</b>
	Provision of subsidy to employers 提供僱員訓練津貼予僱主	<b>11 331</b>	<b>30.3</b>
	Government loan/grant to employers 政府給予僱主貸款/補助金	<b>9 050</b>	<b>24.2</b>
	Others 其他	<b>85</b>	<b>0.2</b>
	Not Applicable / Unspecified / Refusal Cases 不適用 / 未有說明 / 未有提供資料	<b>1 370</b>	<b>3.7</b>
	<b>Total 總計</b>	<b>37 405</b>	<b>100</b>

Table 18 : Estimated Percentage of Training Provided by  
External Course Providers in the Next 12 Months  
(Accountancy Sector)

表 18 : 估計未來十二個月外間培訓機構提供的訓練所佔百分比  
(會計業)

Branch 門類	Job Level 職級	Number of Establishments 機構數目					
		0%	1% - 24%	25% - 49%	50% - 74%	75% - 99%	100%
Accounting Firms 會計師事務所	Partner/Director/ Senior Manager/ Manager 合夥人/總監/ 高級經理/ 經理	995	23	28	108	28	565
	Supervisor/Senior 主管	221	25	26	75	48	178
	Clerk/Associate 文員	583	37	45	107	48	246
	Trainer/Teacher 培訓人員	1	5	-	2	-	-
	<b>Total 總計</b>	<b>1 800</b>	<b>90</b>	<b>99</b>	<b>292</b>	<b>124</b>	<b>989</b>
Government Departments and Subvented Organizations 政府部門及資助機構	Partner/Director/ Senior Manager/ Manager 合夥人/總監/ 高級經理/ 經理	7	5	3	2	7	1
	Supervisor/Senior 主管	7	6	1	3	7	1
	Clerk/Associate 文員	6	4	2	4	6	2
	Trainer/Teacher 培訓人員	3	3	2	2	1	-
	<b>Total 總計</b>	<b>23</b>	<b>18</b>	<b>8</b>	<b>11</b>	<b>21</b>	<b>4</b>
Commerce and Services Establishments 商業及服務行業機構	Partner/Director/ Senior Manager/ Manager 合夥人/總監/ 高級經理/ 經理	5 602	330	325	127	62	1 276
	Supervisor/Senior 主管	6 795	406	160	300	306	1 781
	Clerk/Associate 文員	13 877	634	563	138	332	3 422
	Trainer/Teacher 培訓人員	237	2	-	-	26	41
	<b>Total 總計</b>	<b>26 511</b>	<b>1 372</b>	<b>1 048</b>	<b>565</b>	<b>726</b>	<b>6 520</b>
Industrial Establishments 工業機構	Partner/Director/ Senior Manager/ Manager 合夥人/總監/ 高級經理/ 經理	471	30	3	-	18	68
	Supervisor/Senior 主管	682	31	2	3	16	194
	Clerk/Associate 文員	1 755	33	4	1	17	358
	Trainer/Teacher 培訓人員	-	-	-	-	-	-
	<b>Total 總計</b>	<b>2 908</b>	<b>94</b>	<b>9</b>	<b>4</b>	<b>51</b>	<b>620</b>
All Branches 全部門類	Partner/Director/ Senior Manager/ Manager 合夥人/總監/ 高級經理/ 經理	7 075	388	359	237	115	1 910
	Supervisor/Senior 主管	7 705	468	189	381	377	2 154
	Clerk/Associate 文員	16 221	708	614	250	403	4 028
	Trainer/Teacher 培訓人員	241	10	2	4	27	41
	<b>Total 總計</b>	<b>31 242</b>	<b>1 574</b>	<b>1 164</b>	<b>872</b>	<b>922</b>	<b>8 133</b>

Table 19 : Number of Part-time Accounting Employees Employed  
(Accountancy Sector)

表 19 : 兼職會計僱員人數  
(會計業)

Branch 門類	Job Level 職級	Number of Employees 僱員人數	
		Present No. of Full-time Accounting Employees 現有全職的會計僱員人數	No. of Part-time Accounting Employees 兼職會計僱員人數
Accounting Firms 會計師事務所	Partner/Director 合夥人/總監	2 739	109
	Senior Manager 高級經理	1 679	1
	Manager 經理	985	4
	Supervisor/Senior 主管	4 353	-
	Clerk/Associate 文員	9 169	217
	Trainer/Teacher 培訓人員	69	-
	<b>Total 總計</b>	<b>18 994</b>	<b>331</b>
	Government Departments and Subvented Organizations 政府部門及資助機構	Partner/Director 合夥人/總監	-
Senior Manager 高級經理		824	-
Manager 經理		143	-
Supervisor/Senior 主管		1 305	1
Clerk/Associate 文員		2 607	21
Trainer/Teacher 培訓人員		316	51
<b>Total 總計</b>		<b>5 195</b>	<b>73</b>
Commerce and Services Establishments 商業及服務行業機構		Partner/Director 合夥人/總監	-
	Senior Manager 高級經理	9 428	-
	Manager 經理	2 839	-
	Supervisor/Senior 主管	15 556	-
	Clerk/Associate 文員	37 207	1 474
	Trainer/Teacher 培訓人員	471	158
	<b>Total 總計</b>	<b>65 501</b>	<b>1 632</b>
	Industrial Establishments 工業機構	Partner/Director 合夥人/總監	-
Senior Manager 高級經理		598	-
Manager 經理		180	-
Supervisor/Senior 主管		1 273	-
Clerk/Associate 文員		3 777	172
Trainer/Teacher 培訓人員		-	-
<b>Total 總計</b>		<b>5 828</b>	<b>172</b>
All Branches 全部門類		Partner/Director 合夥人/總監	2 739
	Senior Manager 高級經理	12 529	1
	Manager 經理	4 147	4
	Supervisor/Senior 主管	22 487	1
	Clerk/Associate 文員	52 760	1 884
	Trainer/Teacher 培訓人員	856	209
	<b>Total 總計</b>	<b>95 518</b>	<b>2 208</b>

## **Manpower Projection for Accountancy Sector 2010-2014**

### **Methodology**

The Labour Market Analysis (LMA) approach first examines a group of key statistical data collected by a reliable and independent authority that reflect important changes in the local economy, demography and labour market. It then selects some of the data as independent variables and builds a statistical model that can be used to project manpower demand in the economic sector under study. In other words, the model makes use of some relevant and reliable economic indicators to project manpower demand in the short and medium term.

2. The LMA approach has been successfully applied to manpower projection for Accountancy Sector in 2004 and 2007.

3. The building of a statistical model comprises two main steps. The first step is called “Diagnostic” when two sets of statistical data are tested to select independent variables as determinants. Set I comprises 9 core statistics in the National Accounts [e.g. Gross Domestic Products (GDP) and its components] of Hong Kong. These statistics provide information about our key economic activities. Set II comprises 42 economic indicators with more disaggregate information about various economic sectors. Such information includes consumption, investment, trade, tourism, property and related activities, and information about the labour market, etc. From these two data sets, some determinants can be found. To minimize Types I & II and other errors, these determinants are statistically tested for multi-collinearity before they are grouped into Principal Components (PCs). The second step of statistical modeling is called “Prognostic” because the PCs found in the first step are used to build the statistical model for manpower projection.

### **Manpower Projection for Accountancy Sector**

4. For Accountancy Sector, 7 determinants below have been identified and grouped into PCs.

- 1) Gross Domestic Fixed Capital Formation [GDFCF]
- 2) Composite Consumer Price Index [CCPI]
- 3) Export of Services [XSER]
- 4) Loans and Advance [LA]
- 5) Retails Sales in Volume Index [RSVOL]
- 6) Export of Goods in Volume Index [XGDS]
- 7) Number of Visitor Arrival [VA]

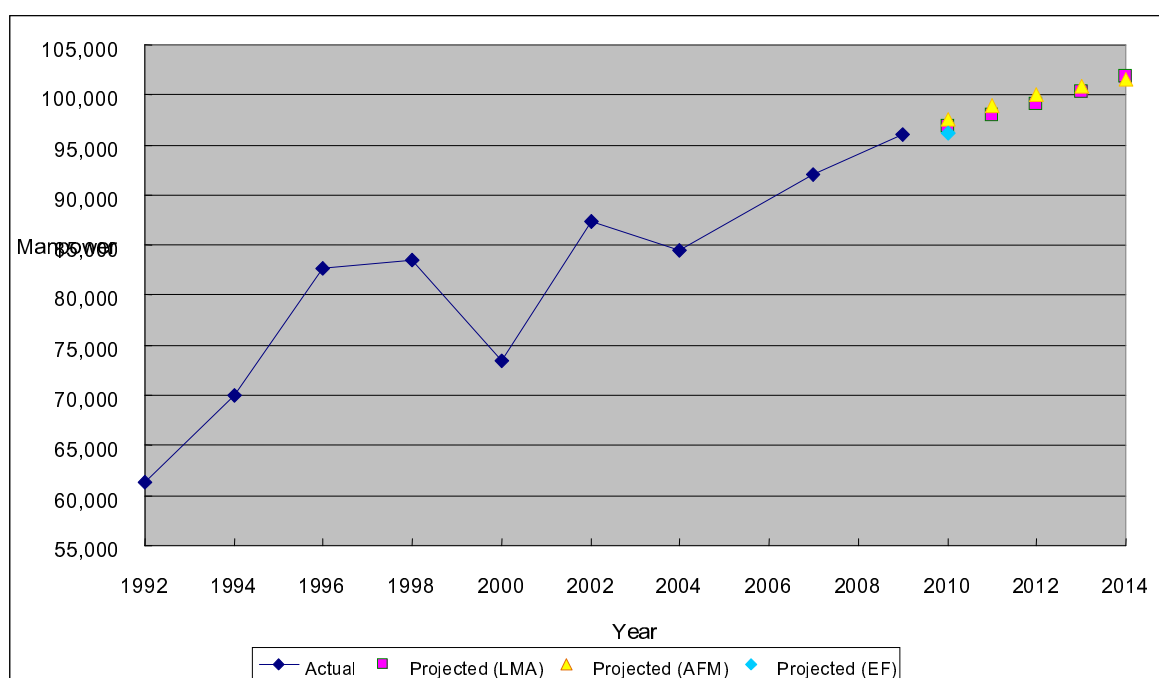
5. At the “Diagnostic” step, Principal Component Analysis (PCA) is used to group these determinants into Principal Components (PCs). It is found that about 97% of the total variation can be explained by these PCs and thus they can be safely used to project the manpower requirements in the near future. At the second “Prognostic” step, Principal Component Regression (PCR) is applied to build the statistical model. The model indicates that there is a strong positive correlation between the actual manpower data and the PCs. The adjusted R-square worked out to be 0.9281, indicating that about 93% of the variation of the manpower requirements can be explained by the model.

6. The manpower demand for Accountancy Sector in 2010-2014 is projected using 3 methods, namely Labour Market Analysis (LMA), Adaptive Filtering Method (AFM) and Employers’ Forecast (EF). A summary table is provided as below.

Table 1: Summary of Manpower Projections by LMA, AFM and EF

Year	Manpower Demand	Projected (LMA)	Projected (AFM)	Projected (EF)
2009	96 099			
2010		96 871 (+0.8%*)	97 616 (+1.6%*)	96 233 (+0.1%*)
2011		97 947 (+1.1%**)	98 903 (+1.3%**)	
2012		99 069 (+1.1%**)	99 976 (+1.1%**)	
2013		100 366 (+1.3%**)	100 869 (+0.9%**)	
2014		101 825 (+1.5%**)	101 610 (+0.7%**)	
*	as percentage change vs manpower demand in 2009			
**	as percentage change vs projected manpower in the previous year			
LMA	Labour Market Analysis			
AFM	Adaptive Filtering Method			
EF	Employers’ Forecast at the date of survey			

Figure 1: Summary of Manpower Projection by LMA, AFM and EF



7. Both LMA and AFM methods show an increasing manpower trend for 2010-2014. The LMA approach has the advantage of objectivity and allows interim manpower projection updates when economic indicators become available, whereas the AFM approach is used based on historical pattern in manpower series to extrapolate the future assuming all other variables remain unchanged. Finally, EF which is based on personal guess and industry experience of the respondents predicts a negligible growth in 2010.